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CURRENT TOPICS.

AT A CONFERENCE between the Land Transfer Committee of the Incorporated Law Society and delegates from thirty-one provincial law societies, held on Wednesday last, as to the course of action to be taken with reference to the Land Transfer Bill, a resolution was passed requesting the council to continue their strenuous opposition to the Bill. Letters advocating opposition to the Bill were read from those law societies who were unable to send delegates.

THE CHIEF alterations made by the Lord Chancellor in Standing Committee in the Land Transfer Bill are the addition of a new clause (18) providing that the power given to the court by section 83 of the Land Transfer Act, 1875, to alter registered descriptions may be exercised by the registrar, and of a new subclause to clause 19, providing that the rules to be made under the Act shall not extend to allowing the inspection of any entry in the register except under the authority of some person interested in the land. It will be seen from the report of the proceedings in the Standing Committee that a spoke has been placed in the progress of the Bill by Lord SALISBURY, who suggested that it would be better not to read it a third time until the House had seen the final form of the Finance Bill.

THE BUSINESS of Mr. Justice CHITTY's Court is very nearly reduced to complete exhaustion as regards non-witness actions; when the learned judge rose for the Whitsun Vacation there was not more than one such case in his list, which had been set down before the 1st May instant.

DURING THE Trinity Sittings the judges of the Chancery Division will pursue the course as to the hearing of witness actions which has been adopted in previous sittings. Mr. Justice KEKEWICH is the first on the list. On the first four days of the sittings he will take summonses and non-witness actions, and on Friday, the 25th inst., he will hear petitions and short causes instead of on Saturday, the 26th, the day appointed for the celebration of the Queen's birthday. On Tuesday, the 29th inst., he will begin the hearing of witness actions, and continue until the 9th of June every day with the exception of Monday, the 4th of June. During this period the motions and unopposed petitions of Mr. Justice KEKEWICH will be heard by Mr. Justice STIRLING on Thursdays and Saturdays. On Tuesday, the 12th of June, Mr. Justice CHITTY will commence the hearing of witness actions and continue until the 23rd of June with the exception of Monday, the 18th of June, and during that fortnight his motions and unopposed petitions will be heard by Mr. Justice NORTH on Thursdays and Saturdays. On Tuesday, the 26th of June, Mr. Justice NORTH will commence his fortnight of hearing witness actions, and continue the same until the 7th of July with the exception of Monday, the 2nd of July, and his motions and unopposed petitions will, on Thursdays and Saturdays, be heard by Mr. Justice CHITTY. On Tuesday, the

10th of July, Mr. Justice STIRLING will commence the hearing of witness actions, and continue the same until the 21st of July with the exception of Monday, the 16th of July, and during that period his motions and unopposed petitions will, on Thursdays and Saturdays, be heard by Mr. Justice KEKEWICH.

THE DECISION of the Court of Appeal on Wednesday in *Peek* v. *Ray* will probably do much to check the bringing of appeals from orders giving leave to deliver interrogatories. Our readers will remember that rule 2 of order 31 (of November, 1893) provides that on an application for leave to deliver interrogatories "the particular interrogatories proposed to be delivered shall be submitted to the court or judge," and that "leave shall be given as to such only of the interrogatories submitted as the court or judge shall consider necessary either for disposing fairly of the cause or matter or for saving costs." In *Peek* v. *Ray* Mr. Justice NORTH had given leave to the plaintiff to deliver certain interrogatories to the defendants, and for that purpose the proposed interrogatories were submitted to him. One of the defendants appealed from the order, on the ground (*inter alia*) that, after the interrogatories had been submitted to the judge and he had given leave to deliver those which he thought proper, the defendant would be obliged to answer them, and could not by his affidavit in answer take any of the objections to answering which he might otherwise have been entitled to take. The Court of Appeal said that, though there was a right of appeal, still an appeal ought not to be brought from such an order unless it would do some substantial injustice to the person interrogated or the judge had gone wrong in some matter of principle. The Court of Appeal would not scan the interrogatories minutely or readily interfere with the discretion of the judge of first instance. In the present case they thought the appeal ought not to have been brought, and they dismissed it. They added that rule 6 of order 31 of the R. S. C., 1883, has not been repealed, and that by the affidavit in answer to the interrogatories any proper objection to answering could still be taken. The order giving leave to deliver interrogatories amounted to no more than a decision that *primâ facie* they were proper to be put.

IN THE CASE of *Underwood* v. *Lewis* the Court of Appeal have decided that a solicitor, who has been retained to carry on a common law action, cannot determine the retainer and sue for his costs before the end of the action simply upon giving proper notice of his intention to do so. He must also have a reasonable cause for declining to proceed with the business. It has always been considered that when a solicitor is retained to prosecute or defend a cause he enters into a special contract to carry it on to its termination (see *Cresswell* v. *Byron*, 14 Ves. 271; *Harris* v. *Osbourn*, 2 Cr. & M. 629), but in modern times, at any rate, this doctrine has not been strictly enforced, and, admitting that the contract might be terminated, the question has been under what circumstances this might be done. Some expressions in *Vansandau* v. *Browne* (9 Bing. 402), the leading case on the subject, countenance the notion that the solicitor need do no more than give reasonable notice. "It is true," said BOSANQUET, J., that an attorney cannot suddenly, and without notice, abandon a client to his prejudice and inconvenience; but, if he gives reasonable notice, he is at liberty to discontinue the conduct of a cause, and is not bound, at all events and at great expense, to proceed to the end of a suit and all the proceedings arising out of it." But, as pointed out by the Master of the Rolls in *Underwood* v. *Lewis*, the effect of the case is, that notice is in any event necessary before withdrawal from the proceedings, though it may not by itself be sufficient. So in *Harris* v. *Osbourn* (*suprà*), Lord LYNDHURST, C.B., said: "I do not mean to say that under no circumstances, can [the attorney] put an end to this contract; but it cannot be put an end to without notice," that is, notice is essential. The further requirement of reasonable cause is correctly introduced into the head note of *Vansandau* v. *Browne*, where it is said, "An attorney is not compelled to proceed to the end of a suit in order to be entitled to his costs, but may, *upon reasonable cause and reasonable notice*, abandon the conduct of the suit, and in such case may recover his costs for the period during which he was employed." In *Underwood* v. *Lewis* GRANTHAM, J., deeming "reasonable cause" to be immaterial, had declined to receive evidence of it, and the Court of Appeal, therefore, directed a new trial. As to what will constitute reasonable cause, it is not possible to lay down any rule, but it is clearly settled that such cause exists when the client refuses to supply money for disbursements (*Rowson* v. *Earle*, 1 Moo. & M. 538; *Whitehead* v. *Lord*, 7 Ex. 691).

THE "REGISTRATION Acceleration Bill," which has been introduced into Parliament and is likely soon to become law, is a supplement to the Local Government Act of last session, and is designed to bring it into operation in the present year. Under that Act registers are to be made of the parochial electors who will form the electorate for parish and district councils and boards of guardians. These registers are to be formed from the lists made out in the ordinary way and revised by the revising barrister. The date of the first election is fixed by the Act as the 8th of November or such later date in the present year as the Local Government Board shall appoint. Under the present system the annual revision cannot commence before the 8th of September and need not be concluded till the 12th of October; a great deal of time is necessarily occupied in making up and printing the registers after the revision, and this is not completed until the end of December, the new registers coming into operation on the 1st of January. It is, therefore, evident that according to present arrangements the elections by parochial electors could not take place in the present year at all, as the Act requires. The Bill referred to meets this difficulty by altering the dates upon which matters relating to the registration of electors are to be done in the present year. The sittings of the revising barristers are to begin on the 3rd of September and to end on the 22nd of that month, and the registers of parochial electors are to come into force on the 22nd of November. It will be noticed that the Bill only relates to the year 1894, and that the date at which the registers of county and Parliamentary electors come into operation (the 1st of January) is unaltered. The work of revising barristers will be made more arduous by reason of the formation of the separate lists of parochial electors and the necessity for distinguishing the names of persons not entitled to vote in all the three capacities of parliamentary, county council, and parochial electors. The time to be occupied by the revision, on the other hand, is greatly diminished; it will probably be necessary to appoint a considerable number of additional revising barristers for the present year, and the Bill provides that the cost so incurred is to be wholly paid out of moneys provided by Parliament.

IN THE CASE of *Lemmon* v. *Webb* the Court of Appeal have this week decided a point of law which, although rightly characterized by Lord Justice LINDLEY as "obscure," is neither uninteresting nor unimportant. The plaintiff and the defendant were owners of adjoining properties. On the plaintiff's boundary were certain ancient oak and elm trees whose branches overhung the defendant's land. The defendant cut the overhanging branches without notice. Was he legally entitled to do so? The Court of Appeal, reversing the decision of Mr. Justice KEKEWICH, held that he was. The right of cutting overhanging boughs was laid down at least as far back as the reign of James I. (*Morrice* v. *Baker*, 3 Bulstr. 196), and is indisputable; and an ingenious attempt by the plaintiff's counsel to limit it to the case of branches of recent growth met with the emphatic disapproval of Lord Justice LINDLEY. But was notice necessary? According to the distinction drawn in *Earl of Lonsdale* v. *Nelson* (2 B. & Cr. 302), and approved by PARKE, B., in *Jones* v. *Williams* (11 M. & W. 176), between nuisances of commission and nuisances of omission, it would be necessary. But in the *Earl of Lonsdale's case* BEST, J., excepted from the rule that notice is necessary before a nuisance of omission can be abated the cutting of overhanging boughs, on the ground that to permit such boughs to overhang is an act of "unequivocal negligence." On a review of the authorities the Court of Appeal were constrained to hold that this exception is well founded. The force of Mr. Justice BEST'S reasoning is far

from convincing. The difference between ancient lights and ancient trees, in so far as any prescriptive claim in favour of the latter is concerned, is clear enough. But it does seem rather hard that a person (*cf. Jones* v. *Williams*) who negligently leaves, say chemical accumulations, on his land is to be entitled to "notice and previous request" before the nuisance can be abated by another, while a man who lets the boughs of his trees overhang the property of an adjoining owner is liable to have them cut down without an opportunity for bringing expostulation to bear on his unneighbourly neighbour, or, if that failed, of taking the pruning-hook into his own hands. There is, however, one redeeming feature in the situation. In spite of this decision questions may still arise as to whether overhanging branches have been cut to excess; and this circumstance will operate as a check upon unreasonable persons. Comparatively few persons care to have their conduct judicially stigmatized as unreasonable; and even those whom this sanction would not move are not insensible to the unpleasantness of being left to pay their own costs.

Some of the effects of the Finance Bill will be startling. There are many cases where the master of an endowed school or the minister of a chapel is entitled to the income of some small endowment, or perhaps to the occupation of a house, while he holds his office. Sometimes the office is his freehold, at other times he in practice is allowed to hold it during his life. In cases of this nature estate duty appears to become payable on his death. The practical result will be gradually to diminish the property of the charity. It is at least arguable that like results will occur on the death of a beneficed clergyman. Again, under the present law, on the death of a member of a firm who keep a banking account the surviving partners can draw on the account after his death. It is by no means clear whether the same practice will continue after the Finance Bill passes into law, as it is provided (see clause 8) that moneys deposited at a bank in the name of a deceased person jointly with any other person are not to be capable of being paid, and that no person shall be capable of giving a discharge for them, till it is certified by the commissioners that there is no claim for estate duty thereon. Possibly the clause will not apply to cases where the account is in the name of the firm as such. But it appears hardly to be safe for bankers to act on this opinion until a decision on the point has been obtained. If it should be decided that the present practice cannot be continued, great inconvenience will arise. The surviving partners will not be able to draw money to pay their workmen's wages; if the bankers pay acceptances of the firm becoming due and made payable at the bank, according to the usual practice, they will do so at their own risk; in many cases they will decline to incur this risk, and the bills will be dishonoured. It is the practice of most London banks to keep but a small reserve of cash in their own strong rooms; they keep a banking account with the Bank of England, and draw on it as occasion requires. The operations of the Clearing House are entirely carried on by means of cheques drawn on the Bank of England. It appears that if a partner in any private bank dies, it will be impossible for the surviving partners to draw a cheque on the Bank of England for cash to meet current drafts, and that it will be impossible for the bank in which he is partner to clear cheques through the Clearing House. It will perhaps be safer for all firms whose banking account stands in the name of the partners to alter the title of the account to the name of the firm. But while we give this advice for what it is worth, we must remind our readers that it is quite possible that the court will look at the substance of the transaction, not at the mere form. We may point out that if this artifice would be successful the effect of this provision of the Bill might always be evaded where several persons pooled their money by simply entering it under a fictitious name.

There are many cases in which the 6th clause of the Finance Bill will act with great harshness. It will be observed that in determining the value of an estate for the purposes of duty no allowance is to be made for an incumbrance created by the deceased "otherwise than *bonâ fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit." A landowner on his marriage makes a mortgage, in consideration of his intended marriage, to the trustees of his marriage settlement, under which he takes the first life interest. No consideration in money passes, so that if the mortgage is unpaid at his death it is not to be allowed to be taken into account as an incumbrance in determining the value of his estate. On the other hand, it is portion of the funds that form his settlement, and therefore has to be brought into account as part of the settlement funds. In other words, the amount of the mortgage debt has to be accounted for twice over. An example will make this clear. A landowner has an estate worth £30,000; on his marriage he mortgages it to his trustees for £10,000; on his death his own estate has to be valued at £30,000—*i.e.*, without deducting the £10,000, and the £10,000 settlement money has also to be brought into account, making an aggregate of £40,000. We can hardly think that this can be intended. Three persons, A., B., and C., each have a fortune of £30,000. Each of them on the marriage of a child wishes to give him a fortune of £5,000. A. raises £5,000 by the sale of Consols and pays it to his child. On A.'s death estate duty will be payable on the £25,000 that he has left. B. has invested all his fortune in his business, it is not convenient to him to pay the £5,000 down, therefore he covenants to pay it with *interim* interest; he manages to pay £3,000 in his lifetime by gradually withdrawing capital from his business. Although the part remaining unpaid at his death—viz., £2,000—must be satisfied out of his estate, still it cannot be deducted from his estate in determining its value for duty. So that duty will be payable on the £27,000 remaining the property of B. without deducting the £2,000 remaining due from him. C. is a landowner, he raises the £5,000 by mortgage. This is not allowed to be deducted from the value (£30,000) of his estate for the purposes of duty. The result is that three persons have the same fortune, they provide the same fortune for a child, and yet their estates are valued differently; this appears to require some modification.

It was held in *Crowhurst* v. *Amersham Burial Board* (4 Ex. D. 5) that the defendants were liable to the plaintiff for the loss of a horse, which had died from eating the leaves of yew trees growing on the land of the defendants, but projecting over the land of the plaintiff. The liability was founded upon a passage in the judgment of the Exchequer Chamber in *Fletcher* v. *Rylands* (L. R. 1 Ex., p. 279), cited and approved by the House of Lords in the same case (L. R. 3 H. L., p. 339), where it was said that "a person who, for his own purposes, brings on his land and collects and keeps there anything likely to do mischief it it escapes, must keep it in at his peril; and, if he does not do so, is *primâ facie* answerable for all the damage which is the natural consequence of its escape." Clearly the applicability of this principle to the case of yew trees depends upon the yew tree projecting out of, or "escaping from," the defendant's land, and, if it is entirely on his land, the liability must be put, if possible, upon some other ground. In *Ponting* v. *Noakes* (*ante*, p. 438), decided recently by Charles and Collins, JJ., this latter state of facts existed, and it was argued that even if *Fletcher* v. *Rylands* did not apply, yet the mere growing of yew trees near the boundary of another man's field was a nuisance for which, if damage resulted, an action would lie. To this view, however, the court declined to accede, and it appears that a landowner can avoid all liability for his yew trees if he keeps them properly clipped.

The *Times* states that Mr. Haldane, Q.C., will, as soon as the cases in that court in which he is now retained have been disposed of, cease to be one of Mr. Justice Romer's silks, and will not in future accept a brief in any court of first instance without a special fee.

When the State equipage of the high sheriff, in which Mr. Justice Day was proceeding from the judge's lodgings, Newsham-park, to St. George's Hall, Liverpool, reached the junction of Brunswick-road and Low-hill, one of the front horses fell, and the other three animals fell on the first. The traces and one of the bars of the carriage were broken, but the carriage was not overturned. Mr. Justice Day and Colonel Radcliffe, the high sheriff, who were in the vehicle, were not injured.

MORE ABOUT THE FINANCE BILL.

Clause 3 of the Bill is as follows:—

"3. For determining the rate of estate duty to be paid on any property passing on the death of the deceased, all property so passing shall be aggregated so as to form one estate, and the duty shall be levied at the proper graduated rate on the principal value thereof. Provided that any property so passing which under a disposition not made by the deceased passes immediately on his death to some person other than the wife, husband, or descendant of the deceased, without any benefit being reserved or given to any of them, shall not be aggregated with any other property, but shall be an estate by itself, and the estate duty shall be levied at the proper graduated rate on the principal value thereof."

The effect of this clause appears to be that all property passing on the death of the deceased—*i.e.*, all his own property, all property over which he had a power of appointment or a power of revocation, all property of which he was tenant for life, and property which he gave away within a year from his death (subject to the exception contained in the proviso to clause 3)—is to form an aggregate fund, for the purpose of determining at what rate the estate duty is to be levied.

Where the deceased was tenant for life of property not settled by himself, which on his death does not devolve on his wife (or if the deceased was a woman on her husband) or issue, that property is to form a separate estate. But if the husband, wife, or issue take any interest in the property it is to form part of the aggregate fund.

This provision will sometimes operate with much harshness. It will be noticed that if the surviving husband or wife or any of the issue take any interest, however small, in the property, the entire property, not the value of that interest, is to form part of the aggregate fund, so as to raise the rate of interest at which the duty is to be calculated.

Suppose, for example, that a father on his son's marriage makes a strict settlement not reserving a life interest to himself, but giving the first life interest to his son with the usual jointuring power. Now, if the son leaves no issue and does not exercise the jointuring power the settled property is not on his death aggregated with his own property, but if he exercises his power it is. The result may be that he may have but a very small property that he can dispose of, and yet that, owing to the value of the settled property, that small property will become liable to duty at the higher rate.

It is by no means clear how the executor is to ascertain what amount of duty is payable by him. It will be remembered that the rate at which it is payable may depend upon the value of settled property or land not passing to him, and there appears to be no power conferred by the Act on the executor to insist on the persons to whom such property passes giving him any information as to the value of it. He appears, however, to have the power after the lapse of two years from the death to have the rate determined by the commissioners (see clause 10). The practical result may be, in cases where part of the property subject to duty does not pass to the executors and there is a dispute as to the value of that property, to render it impossible for the executors to administer the estate, for it will be observed that under clause 8 no transfer of any stocks, no moneys deposited in a bank, and no policy moneys can be sold or paid to the executors till the commissioners certify that no estate duty is payable on them; and as the amount of the duty depends upon the aggregate value of the property passing at the testator's death, no certificate can possibly be given till that value is ascertained.

Clause 4 is as follows:—

"4. (1) Where property liable to estate duty is settled by the will of the deceased, or after his death remains settled by virtue of any disposition:

"(*a*) A further estate duty on the principal value of the property shall be levied at the rate hereinafter specified, but

"(*b*) If estate duty has already been paid in respect of such property since the date of the settlement, neither the estate duty nor the further estate duty shall be again payable in respect thereof, unless the deceased was at the time of his death, or had been at any time, competent to dispose of such property."

"(2) In the case of settled property where the interest of any person under the settlement fails, or determines by reason of his death before it becomes an interest in possession, and subsequent limitations under the settlement continue to subsist, the property shall not be deemed to pass on his death."

Where the property liable to estate duty is settled by the will of the testator, or remains settled after his death, a further estate duty of 1 per cent. is payable, but if estate duty has already been paid, the further duty is not to be payable unless the deceased was at his death or was at any time competent to dispose of the property: see clause 4. The practical result appears to be that, omitting cases of rare occurrence, settled property is liable to 1 per cent. higher duty than unsettled property; that when the duty has once been paid, no further duty is payable on any death during the existence of the settlement, unless on the death of a person who at any time during his life was tenant in tail, or had an absolute power of appointment over the property.

The executor must pay estate duty on all property that the deceased could dispose of at his death (clause 5 (2)), and may pay estate duty on any other property passing at his death; but on payment of the last-mentioned duty he is to be repaid by the owner of the property, and has power (clause 9 (4)) to raise it by sale or mortgage of the property.

The estate duty not paid by the executor is to be collected on an account to be delivered by the person accountable within six months from the death (clause 5 (3)).

Duty on real estate may be paid either on the delivery of the account, or by eight equal annual instalments with compound interest at 3 per cent. (clause 5 (4)).

Clause 6 is as follows:—

"6. (1) In determining the value of an estate for the purpose of estate duty allowance shall be made for reasonable funeral expenses and for debts and incumbrances; but an allowance shall not be made

"(*a*) For debts incurred by the deceased or incumbrances created by a disposition made by the deceased, where such debts or incumbrances were incurred or created otherwise than *bonâ fide* for full consideration in money or money's worth wholly for the deceased's own use or benefit, and take effect out of his interest; nor

"(*b*) For any debt in respect whereof there is a right to reimbursement from any other estate or person; nor

"(*c*) More than once for the same debt or incumbrance charged upon different portions of the estate;

and any debt or incumbrance for which an allowance is made shall be deducted from the value of the property liable thereto."

"(5) Subject to the provisions of this Act, the value of any property for the purpose of estate duty shall be ascertained by the commissioners in such manner and by such means as they think fit, and if they authorize a person to inspect any property and report to them the value thereof for the purpose of this Act, the person having the custody or possession of that property shall permit the person so authorized to inspect it at such reasonable times as the commissioners consider necessary.

"(6) Any person aggrieved by the value placed on any property by the commissioners may, on paying the duty in accordance with that value, appeal to the High Court within the time and in the manner and on the conditions directed by rules of court, and the value shall be determined by the High Court, and if it is less than that fixed by the commissioners any excess of duty paid shall be repaid."

It is provided by clause 6 that in determining the value of an estate for the purpose of duty allowance is to be made for reasonable funeral expenses and for debts and incumbrances. But debts or incumbrances incurred or created by deceased are not to be allowed for where they were "incurred or created otherwise than *bonâ fide* for full consideration in money or money's worth wholly for the deceased's own use or benefit, and to take effect out of his interest." In other words, a pecuniary charge created by, or a covenant to pay money contained in, a marriage settlement are not to be allowed for. This makes a considerable change in the law. We cannot see the difference between a man paying a sum down to the trustees of his daughter's marriage settlement and covenanting to pay the sum with *interim* interest, or between his borrowing money on mortgage and handing it to the trustees and making a mortgage direct to them, yet in some of these cases the amount will be liable to estate duty on his death and in other cases it will not. It might even be held, on the strict words of the Act, that where he borrowed money on mortgage and paid it to his daughter's trustees that the money would be liable to duty. If this view is taken, a most serious burden will be thrown on executors; they will have to inquire into the motives of the testator for making every mortgage or charge that is existing on his property at his death. It appears to follow that in all cases where it is practical all covenants and charges of the nature above referred to should be paid off in the lifetime of the person who created them. It appears, moreover, that, at all events where

the deceased was under a personal liability to pay them, money borrowed for the purpose of paying them will be a debt which will be allowed in estimating the value of his estate.

The last words of sub-clause (1) (*a*), "take effect out of his interest," are not very clear. They appear to be inapplicable to debts, possibly they are meant to apply to the case where a limited owner exercises a power of charging over the fee. If this view is correct, settled property the value of which is diminished by the exercise of a power of charging by the tenant for life is to be valued at the same rate as if no charge had been created.

"Any debt or incumbrance for which an allowance is made shall be deducted from the value of the property liable thereto." This provision appears to be reasonable enough in the case of debts not charged on any specific property, but it will act unfairly in the case of mortgaged property; the provision is founded on the assumption that the value of an equity of redemption is the value of the property if unincumbered minus the amount of the mortgage. But this assumption is far from being true. Very few persons are willing to purchase an equity of redemption, so that an equity of redemption sold as such is of very small value, while if the property is sold as a whole, with the concurrence of the mortgagees, additional costs are incurred owing to their having to be parties, and it often happens that, as a condition for their concurrence, they exact a payment of interest in advance.

Sub-clause (4) provides fairly enough for the payment of duty on expectant interests and for calculating the value of the rest of the estate, and appears to require no comment.

The value of the property subject to duty is to be determined in such manner as the commissioners think fit. Judging from the present practice of the authorities of the Inland Revenue Department there is no reason to suppose that unfair valuations will be made. We cannot help thinking that it would be well, in the case of real estate, to provide for a valuation by the local authority in the same manner as is in force in Scotland, or to enact that a certain number of years' purchase on the income tax valuation should be *primâ facie* the value for the purposes of duty, with power either to the Crown or the subject to object, and it might be provided that the objecting party should be liable to costs unless he shewed that the valuation was erroneous to the amount of 5 per cent. In the absence of some such provision we fear that the fees paid by landowners to valuers will be very large.

The 6th sub-clause, which provides that a person dissatisfied with the value placed on his property by the commissioners must pay the duty before appealing to the High Court, is extremely oppressive. Suppose that the property is real estate. The intending appellant will have to raise it by sale or mortgage, thus incurring costs, and apparently he will not be entitled to interest on any excess of duty that may in the event have to be repaid to him. The obviously fair procedure is that contained in the Succession Duty Act, s. 50, which authorizes the appeal to be made before payment of the duty. We may point out that in the cases where there is likely to be an honest difference of opinion—namely, where the bulk or the whole of the income of property is taken by the incumbrancers and it is alleged by the authorities of Inland Revenue that there will be a surplus if the property is sold—it will be absolutely impossible to raise money on a second mortgage, and that no money arising from sales will be applicable for duty until a sufficient part of the property has been sold to pay off the incumbrances, so that it will in practice be impossible to make an appeal.

The 7th clause contains a number of miscellaneous provisions; amongst other things, it provides that the "existing law and practice relating to any of the duties mentioned in the first schedule to this Act shall, subject to the provisions of this Act, apply for the purposes of the collection and recovery of estate duty as if such law and practice were in terms made applicable." It is impossible without many days' hard work, perhaps it is absolutely impossible, to state exactly how far the existing law and practice is incorporated. Power is given to the High Court in a proceeding for recovery of duty to appoint a receiver and to make an order for sale.

THE COURT RATE OF INTEREST.

The recent decision of North, J., in *Re Dracup, Field* v. *Dracup* (42 W. R. 264; 1894, 1 Ch. 60), although, perhaps, of no very great weight as an authority on the general question, nevertheless does revive the important inquiry as to whether in many cases the court rate of 4 per cent. is not now excessive.

It is remarkable that it is now more than a hundred years since Lord Chancellor Thurlow, in *Treeves* v. *Townshend* ((1784) 1 Bro. Ch. Ca. 384), said: "Four per cent. is the interest usually given by the court, and it is never to be exceeded but in a special case." These remarks referred to the case of an assignee in bankruptcy who had allowed money to lie idle, but were no doubt applicable generally to the usual court rate. This statement, at any rate, gives the general rule which has during all this period prevailed in the courts of chancery, and we are afraid that it has been so long established that a further sub-rule may be found to have formed part of the practice of the court to the effect that "it will not be diminished except in a special case."

In *Re Dracup* an order for sale had been made in a partition action, and three of the beneficiaries, who had been allowed to bid, purchased the property and set off their shares against part of the purchase-money, the balance to be paid into court. The question arose what interest was payable by them in respect of such part of the purchase-money so retained and not paid into court. The case was argued on the footing that the purchase-money so retained was an advancement to the beneficiaries, and should be charged at the usual rate of 4 per cent. North, J., however, held that they were only chargeable with interest at the rate of 3 per cent., on the ground that, if the money had been, as in due course it would have been, paid into court, not more than 3 per cent. would have been earned.

Now it is difficult to say how far this decision will carry us. Does it establish a general rule that the true test for the interest payable on an advancement is what would in fact have been produced if no such advancement had been made? This would seem a difficult and a dangerous principle to apply. A testator, for example, is carrying on a business which brings in, let us say, a profit of 7 per cent., and at the time of his death a legatee who has been advanced, say, £1,000, has to bring this amount into hotchpot. It would be a serious matter for him to be told that, until the period of distribution, he must pay 7 per cent. on this sum. Or take a converse case. A testator's estate is invested, at the time of his death, in the ordinary stock of a limited company, which only pays a dividend of 1 per cent. Is the advanced legatee only to pay 1 per cent.? Surely not. Rejecting, then, this test, we are driven either to say that the decision establishes no general proposition at all or that it is an authority for the proposition that an advancement should only be chargeable with such interest as it would produce if invested in a strictly sound and permanent investment. If any such proposition can be deduced, the decision of the learned judge ought to be welcomed as inaugurating a fairer and, from the commercial point of view, a sounder financial principle. It is matter of common knowledge that 4 per cent. cannot now be obtained by any ordinary person on a really sound investment of a permanent character, and it does seem inconsistent with the principles of a court of equity, the keynote of which is equality, that the court rate should still remain so abnormally high. It must be remembered that this so-called usual rate is applied daily, and, as a matter of course, not only in the administration of estates of deceased persons, but in ordinary cases where accounts are taken and interest is found due, but no rate has been specified. In many cases the practice of the court has become formulated as a rule of court, or in a statute as a substantive enactment. In the case of debts there seems less objection to the 4 per cent. rate, as some default has generally occurred; but in the case of advancements or legacies where there has been no default the rate becomes penal without justification.

The practical question which arises seems to be whether, where the 4 per cent. rate works unfairly, the court would, in the absence of a rule of court or of express statutory enactment, have the power at the present time to lower the rate

merely on the ground that in view of the high market price of sound investments or the cheapness of money the former rate is excessive. In addition to the case of *Re Dracup* we find authority on this point in the case of *Re Metropolitan Coal Consumers' Association, Wainwright's case* (*No.* 1) (62 L. T. 30, W. N., 1890, p. 3) where, on a question whether 5 per cent. should not be charged on a rescission of a contract to take shares, it was held that the court is not bound by a hard and fast rule as to the rate of interest, and that, having regard to the present mercantile rate of interest, 4 per cent. was sufficient. In this case KAY, J., is reported to have said, "Interest at 5 per cent. had been allowed in some cases, because that had been considered to be the mercantile rate, but it was hard to say that that was the mercantile rate when from real *bonâ fide* good security not more than 3 per cent. could be obtained." This decision was affirmed by the Court of Appeal on the main question (63 L. T. 439), but the point on the rate of interest was apparently not raised or discussed on the appeal. In this case it should be observed the learned judge clearly held that he had a discretion in the matter, and, in fact, did not follow the precedent of KEKEWICH, J., in the analogous case of *Capel* v. *Sims Composition Co.* ((1888) 36 W. R. 689), who allowed 5 per cent. The remarks of KEKEWICH, J., on this point are instructive. He says: "At what rate ought interest to be paid? I have long thought that this question deserves general reconsideration with special reference to the fact that all the courts are now part of one High Court of Justice, and that there is an anomaly in a different rate of interest prevailing as a general rule in the two divisions. The reduction of the rate of interest obtainable on what are styled trust securities is another reason for reconsideration, operating, perhaps, in a different direction. It is not for me, now at least, to consider the question thus generally. Having regard to the circumstances of this case, I see no reason why interest should not be payable at what I may term a mercantile rate usually allowed by juries, and fix it at five per cent." Since these decisions the 5 per cent. rate has been allowed by the House of Lords in *Peruvian Guano Co.* v. *Dreyfus Brothers* (1892, A. C. 166), where, although the previous decisions were not cited, the point appears to have been taken in argument. The order made was that 5 per cent. should be charged for the illegal detention of the goods until the date of the appointment of the receiver, from which date 4 per cent. only should be charged, thus drawing a distinction between what may be called the mercantile and the ordinary rate.

It is possible, then, that the court has a discretion, but many cases may be imagined where such discretion is so fettered by previous decisions in exactly similar cases as to render it most difficult for any judge on his own initiative to say the ordinary rate is too high, and we doubt whether the practice could now be altered, at any rate in many cases which may be imagined, without an express rule of court or a direct legislative enactment.

Take for example, again, the case of legatees, who have been advanced in the testator's lifetime. There is abundant authority to shew that in such cases the usual rate is 4 per cent., and that such rate was charged as recently as 1881 appears from *Re Rees, Rees* v. *George* (29 W. R. 301, 17 Ch. D. 701), without mentioning the numerous unreported cases since that date, where, no doubt, the same rule has been applied. Could a judge now, in the face of those decisions, in a case exactly similar, say that 3 per cent. was sufficient? We doubt it, unless he held that *Re Dracup* was an authority, and elected to follow that decision.

On the other hand, so long as the rule or the practice remains, it is obvious that injustice is being inflicted on a large number of persons, and in respect of very large sums of money.

The Solicitors' Examination Bill passed through Committee and was read a third time in the House of Lords on the 4th inst.

Lord Coleridge, who has been indisposed for some time past, had a somewhat serious relapse on Tuesday, and Dr. Hale, his medical attendant, considered it necessary to call Sir William Broadbent into consultation. The news on Thursday was somewhat improved.

REVIEWS.

THE LOCAL GOVERNMENT ACT, 1894.

THE LAW RELATING TO PARISH COUNCILS, BEING THE LOCAL GOVERNMENT ACT, 1894. TOGETHER WITH AN INTRODUCTION AND STATUTES RELATING TO PARISH AND DISTRICT COUNCILS, CIRCULARS AND ORDERS OF THE LOCAL GOVERNMENT BOARD, NOTES, INDEX, &C. By A. F. JENKIN, Barrister-at-Law. Knight & Co.

THE LOCAL GOVERNMENT ACT, 1894 (PARISH AND DISTRICT COUNCILS ACT), AND INCORPORATED STATUTES, INCLUDING THE VESTRIES ACTS (UNREPEALED PORTIONS) AND THE ALLOTMENTS ACTS, 1887 AND 1890, WITH FULL EXPLANATORY NOTES OF ITS PROVISIONS AND APPLICATION. By J. V. VESEY FITZGERALD, Barrister-at-Law. Waterlow Bros. & Layton (Limited).

A HANDY AND POPULAR MANUAL OF THE LOCAL GOVERNMENT ACT, 1894, CREATING DISTRICT AND PARISH COUNCILS, WITH COMPLETE TEXT OF THE ACT AND A FULL INDEX. Edited and arranged by ALFRED CRICK FREEMAN and JOHN C. FREEMAN, Solicitors. Witherby & Co.

THE DUTIES OF COUNTY COUNCILS UNDER THE LOCAL GOVERNMENT ACT, 1894, WITH THE ACT AND THE REGULATIONS MADE THEREUNDER. By F. ROWLEY PARKER, Solicitor. Knight & Co.

A fortnight ago we noticed three guides to the Local Government Act of last session, and now we have on our table four more books on the same subject. Let us hope that "in the multitude of counsellors there is safety," even for the poor bewildered parochial elector. For our own part, we confess that the longer we study the text the more necessary do we find it to have the entire library of revised statutes at hand for reference.

The first two books on our list have both been compiled by experienced editors. Mr. Jenkin, indeed, aroused our suspicion by giving to his volume a title which seems to ignore the importance of district councils. But this is only a fault of nomenclature. In his introduction (of thirty pages) he gives the clearest and best-arranged summary of the provisions of the entire Act that we have read. In his notes also he adopts the same principle (which is rare in a legal textbook) of expounding the effect of any particular provision by a full statement of the existing law. For example, to section 13, which relates to footpaths and roads, he appends a dissertation on highways covering nearly fifteen pages; and he is equally generous in printing, in an appendix, those enactments which are directly or indirectly incorporated.

The special feature of Mr. Vesey Fitzgerald's book is that he emphasizes the important words in the text by the use of bold type. His notes are brief, and to the point, and he has done well to print the unrepealed provisions of the Vestries Acts, 1818 and 1850.

The third book on our list is eminently practical. It is written by two solicitors, who have had actual experience in local administration, and who are thus qualified to give sound advice.

The last book is of a more special character. It is confined to only one portion of the Local Government Act—that is, to the new duties imposed upon county councils. Not only are these duties very onerous in themselves, but they have to be searched for through almost every section. Mr. Rowley Parker has therefore done a distinct service by collecting them and explaining their effect in a well-ordered treatise. He has classified them under two headings: (1) those duties which arise before "the appointed day," and which, indeed, are of immediate obligation, and (2) those which arise afterwards, but will be of a permanent character. Perhaps it was hardly necessary to reprint the Act itself, which everyone who consults the book will have before him in another form.

PATENTS.

ENGLISH PATENT PRACTICE. By HENRY CUNYNGHAME, M.A., Barrister-at-Law. London: William Clowes & Sons (Limited).

Notwithstanding the wealth of treatises with which our patent literature is endowed, there is room for this work. In addition to covering with equal clearness, completeness, and accuracy the old ground—subject-matter, utility, procedure, &c.—Mr. Cunynghame embodies in his book a great deal of scientific and practical information which ought to be of value both to professional and to commercial men. He also takes the important departure, which we trust other writers will follow, of illustrating the chief litigated inventions to which he refers. We commend this treatise with confidence to the attention of the public.

THE INVENTOR'S ADVISER ON PATENTS, &C. By REGINALD HADDAN, Patent Agent. London: Harrison & Son.

Mr. Haddan's work deserves a place in an inventor's library. It is divided into four parts. Parts 2-4 deal clearly and satisfac-

torily, although, of course, in not an exhaustive manner, with the British and foreign law of patents, trade-marks, and designs. But the book derives its chief value from Part 1, in which, for the first time, so far as we are aware, the *commercial* aspects of patents and the means of developing and negotiating patent property are fully treated.

CORRESPONDENCE.

PROBATE REGISTRARSHIPS.

[*To the Editor of the Solicitors' Journal.*]

Sir,—A short time ago there was a very proper outcry against the elevation of an unqualified gentleman to a registrar's seat at the principal registry. The authorities seem determined to extend the precedent to district registries, for a gentleman from Somerset House has just been sent down to Lewes (Sussex). The position of district registrar is one which has been held, I believe, invariably by a solicitor (the late registrar at Lewes was a solicitor), and, at a time when officialdom is seeking to oust practitioners in all directions, this recent appointment should not be allowed to pass without protest.

If there were no men competent and ready (and to prevent misapprehension I may say I am neither) to take the office, there would be justification for such appointments, but when there are able men who have gone to the trouble and expense of qualifying it is grossly unfair that civil servants should be allowed to bring pressure to bear upon the elective authority. Why does not the Incorporated Law Society exercise the immense power it has to insure that these appointments go to the persons who, in the first instance, are entitled to have the option of holding them? C.

PREPARATION OF AGREEMENTS NOT UNDER SEAL.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Will you allow me to call your attention, and the attention of the profession, to what seems to me a cause of great injury to solicitors?

I refer to the practice of unqualified persons preparing agreements under hand. Section 44 of the Stamp Act, 1891, which imposes a penalty on unqualified persons for preparing instruments relating to real or personal estate, provides that "the expression 'instrument' does not include . . . an agreement under hand only."

The decisions of the courts having given to agreements for leases the effect, practically, of leases under seal, such agreements are constantly prepared by accountants, house agents, &c., where, formerly, the parties would have instructed a solicitor to prepare a lease under seal.

It is the practice of architects to prepare agreements between a person intending to build and the contractor, and I am told by a local member of that profession that as a rule they receive no fee for preparing such agreements, and would be pleased to be relieved of the trouble.

It is probable that many contracts for partnership, as well as for numerous purposes other than those I have specified, are made by "agreements under hand only."

The privileges of solicitors are threatened on all sides, and while every member of the profession should exert himself to resist encroachments, he should also endeavour to *extend* his range of business. Other professions do so, as appears by the letter of Messrs. W. J. & E. H. Tremellen in your issue of the 5th inst.; and if solicitors would exert themselves in this direction they would, in increased business, realize some compensation for what they have already lost.

Could not the Council of the Incorporated Law Society do something at the present time to secure for solicitors the preparation of agreements not under seal, say, by obtaining the insertion of a clause in the Budget Bill repealing that portion of section 44 of the Stamp Act interpreting the word "instrument," and exempting (for the benefit of merchants) from the operation of the section contracts under section 4 of the Sale of Goods Act, 1893, also wills and powers of attorney on transfer of stock containing no trust, &c., only?

May 8. M. 1892.

The following gentlemen have been duly proposed as candidates at the ensuing election of the Bar Committee—viz., Mr. Bompas, Q.C., Mr. Bosanquet, Q.C., Mr. Pitt-Lewis, Q.C., Mr. Renshaw, Q.C., Mr. Byrne, Q.C., M.P., Mr. Farwell, Q.C., and Messrs. W. Appleton, E. F. Bigg, A. M. Bremner, C. G. Ellis, F. Evans, C. Haigh, Ingle Joyce, W. W. Knox, Yate Lee, B. F. Lock, Leigh Clare, J. H. Murphy, F. B. Palmer, A. J. Ram, A. C. Salter, R. C. Saunders, G. Gills, and E. P. Wolstenholme. Only sixteen candidates can be elected. The electors are the whole of the Bar.

CASES OF THE WEEK.

House of Lords.

HEWLETT *v.* ALLEN & SONS—7th May.

MASTER AND SERVANT—WAGES—PAYMENT TO SICK AND ACCIDENT CLUB—DEDUCTIONS—TRUCK ACT (1 & 2 WILL. 4, c. 37), ss. 3, 4, 23.

This was an appeal from an order of the Court of Appeal (41 W. R. 197; 1892, 2 Q. B. 662) (Lord Esher, M.R., Bowen and Kay, L.JJ.), affirming a judgment of the Divisional Court, but on different grounds. The plaintiff (the present appellant) was in the employ of the defendants (the present respondents), who are proprietors of confectionery works, and her action was brought to recover £1 13s. 7d., being the amount of alleged illegal deductions from her wages. The defendants, in answer to this claim, set up a document signed by the plaintiff, whereby she agreed to conform to all the rules and regulations of the defendants' works. Rule 28 provided that "all *employés* will have to become members of the Sick and Accident Club." By the rules of the club the contributors were to consist of all employed in the works, who should contribute in a certain proportion according to their wages. The defendants deducted from plaintiff's wages the amount so payable by her to the fund and paid it over to the proper authority, and of this the plaintiff was aware. On leaving she received a sum of 3s. as bonus from the funds of the club. During the whole period that the plaintiff was in the employment of the defendants she received no actual money or medical attendance from the club, but she undoubtedly had enjoyed the advantage of being a member of the club, and would have had sick pay and medical attendance had she been ill during that period. After her employment ceased she brought the present action in the county court to recover the total sum that had been deducted from her wages as contributions to the club, and the county court judge gave judgment for the plaintiff for £1 6s. 10d. upon the ground that the Truck Act did not authorize the deductions made. The Divisional Court (Day and Charles, JJ.) reversed this judgment, and the Court of Appeal dismissed the appeal. The plaintiff appealed to this House.

THE HOUSE (LORDS HERSCHELL, C., WATSON, MORRIS, and SHAND) dismissed the appeal.

Lord HERSCHELL, C. (after shortly stating the facts, continued:—) Had it not been for the provisions of the Truck Act of 1887 the appellant could not have had any pretence to a claim in respect of the money so deducted from her wages and paid on her behalf and with her assent to the club of which she had had the advantage of being a member. By section 3 of the Truck Act of 1887 it was enacted that the entire amount of wages earned "shall be actually paid to such artificer in the current coin of this realm and not otherwise," and every payment made to such artificer by his employer of, or in respect of, any such wages by the delivery to him of goods or otherwise than in the current coin aforesaid was declared to be illegal, null, and void. By section 4 it was provided that every artificer should be entitled to recover from his employer the whole or so much of the wages as should not have been actually paid to him in the current coin of the realm. It was upon these two clauses that the appellant founded her claim. She alleged that, inasmuch as the amount of the subscription to the club had been deducted from her wages, she had not been paid her full wages in the current coin of the realm. It appeared to him, however, that a payment by the employer, with the appellant's sanction, of a subscription of this kind, which was a discharge of an obligation which the appellant had voluntarily taken upon herself, was the same as a payment to the appellant herself in the current coin of the realm would have been. There was no provision in the agreement that the subscriptions should be paid out of the wages of the person employed; and, as the appellant had assented to each payment being made, she could not now base a claim upon the provisions of the Truck Act. There was nothing in the provisions of the Truck Act to prevent an employer insisting upon those whom he employed becoming members of a sick and accident club, or obtaining the security of a fidelity association. That would only be a reasonable and proper agreement for an employer to enter into, and it was quite clear that the Legislature never intended to prohibit agreements of that kind being entered into between employers and employed. In a case very similar to the present one, decided in the Court of Appeal (*Ex parte Cooper, Re Morris*, 26 Ch. D. 693), Lord Selborne remarked that he was not prepared to hold that payments made by the employer on behalf of the employed to a "Doctor's Fund" and a "Reading Room Fund" were infringements of the provisions of the Truck Acts, while Cotton, L.J., held that such payments did not come within those provisions. In these circumstances he asked their lordships to affirm the decision of the Court of Appeal in the present case.

The other noble lords concurred, and the appeal was accordingly dismissed.—COUNSEL, *Robson*, Q.C., *Corrie Grant*, and *Compton Smith*; *Finlay*, Q.C., and *Crispe*. SOLICITORS, *Shaen, Roscoe, Massey, & Co.*; *Milner Jutsum*.

[Reported by C. H. GRAFTON, Barrister-at-Law.]

Lunacy.

Re **EDWARD WINKLE, JUN.**—C. A. No. 2, 7th May.

LUNATIC—MAINTENANCE—WIFE OF LUANTIC—JUDGMENT CREDITOR—EXECUTION.

This was a summons by the lunatic's wife under section 116 of the Lunacy Act, 1890. On the 12th of January the lunatic, who had previously carried on business at Great Malvern, was removed to the county

lunatic asylum. On the 9th of February an action in the Queen's Bench Division was commenced against him by his bankers for £315 7s. 6d., the amount of an overdraft, and on the 16th of March the plaintiffs obtained judgment under order 14. On the 17th of March the plaintiffs lodged a writ of *fi. fa.* with the sheriff, and on the 19th of March, at 11 a.m., the sheriff took possession of the lunatic's goods under the writ. On the 12th of March the present summons, returnable on the 21st of March, was taken out, asking for an order that the applicant might be at liberty to sell the stock in trade and goodwill of the lunatic's business, together with the lease of the business premises, and out of the proceeds of sale to retain the sum of £2 weekly for the maintenance of herself and the lunatic, and to pay the costs of the Queen's Bench action. On the 19th of March, at 4 p.m., Davey, L.J., made an order appointing the present applicant *interim* receiver of the lunatic's property, with power to enter into immediate possession, until the present summons should have been heard. On the 21st of March Grantham, J., directed a stay of proceedings under the judgment in the Queen's Bench Division and ordered the sheriff to withdraw. The sheriff accordingly withdrew. On the 23rd of April the order of Grantham, J, was discharged by the Divisional Court, who, however, directed that no fresh proceedings to enforce the judgment by the writ of *fi. fa.* should be taken until the matter had been heard before the judge or master in lunacy. The present summons, having been adjourned from the 21st of March, came on before the master on the 3rd of April, and he made an order appointing the applicant receiver to sell all the assets of the lunatic, to pay the proceeds into court and invest them in Consols; out of the dividends and out of *corpus*, by periodical sales of the Consols, to raise £1 per week for maintenance of the lunatic and £1 per week for maintenance of the wife, and to pay the costs of the application and of defending the Queen's Bench action. The summons having been referred to their lordships, counsel for the applicant asked the court to confirm the master's order, and referred to *Re Pink* (31 W. R. 728, 23 Ch. D. 577), *Re Fountain* (37 Ch. D. 629, 36 W. R. Dig. 106), and *Re Plenderleith* (37 SOLICITORS' JOURNAL, 699; 1893, 3 Ch. 332). Counsel for the judgment creditor contended that he became entitled to a prior charge on the property of the lunatic as soon as the *fi. fa.* was lodged with the sheriff, and asked to be included in the scheme.

LINDLEY, L J., said that the property of the lunatic was subject to the control of the court by reason of the appointment of the receiver, and, as the law stood, the execution creditor was not entitled to take the property of the lunatic, and possibly send him to a pauper asylum. On the other hand, it was just that the creditor's rights should be preserved. His lordship thought that there was no authority for retaining the £1 a week for the wife, and that the proper order would be to confirm the scheme authorized by the master, striking out the £1 a week to the lunatic's wife, the costs of the applicant to come out of the lunatic's estate, and the judgment creditor to add his costs to his judgment. The order would provide that no variation be made in the scheme now confirmed without notice to the creditor; and the order would also be without prejudice to any charge or priority the judgment creditor might have acquired by lodging the writ of *fi. fa.* with the sheriff on the 17th of March, 1894.

LOPES and KAY, L.JJ., concurred.—COUNSEL, *E. S. Ford; Ernest Pollock.* SOLICITORS, *Street, Poynder, & Whatley*, for *H. L. Whatley*, Malvern; *Black & Moss*, for *Edward Nevinson*, Malvern.

[Reported by ARNOLD GLOVER, Barrister-at-Law.]

Court of Appeal.

LESLIE *v.* ROTHES—No. 2, 8th May.

WILL—CONSTRUCTION—SHIFTING CLAUSE—PERSON ENTITLED TO POSSESSION OR RECEIPT OF RENTS AND PROFITS.

Appeal from a judgment of Kekewich, J. A testatrix who died in 1861 by her will devised certain hereditaments to uses in strict settlement. The will directed that every male who should become beneficially entitled under the will to the possession or to the receipt of the rents and profits of the hereditaments should take a certain name and arms, with a gift over in default of so doing; that if any person who, under the will, would (if this proviso were not inserted) for the time being be entitled to the possession, receipt, or enjoyment of the rents, issues, and profits of the hereditaments as tenant for life or in tail by purchase should be under the age of twenty-one, the trustees of the will should enter into possession of the rents, issues, and profits of the hereditaments, and during such minority hold and continue such possession or receipt, with full powers of management; and that, if "any person for the time being entitled to the possession or to the receipt of the rents and profits" of the hereditaments should succeed to a certain earldom, then, and in every such case, immediately thereupon the hereditaments should go over as if such person were dead without issue. In 1882 the defendant, an infant, became entitled as tenant in tail in possession by purchase, and in 1893, while still an infant, succeeded to the earldom. On March 13 Kekewich, J., held that the gift over had not taken effect. The plaintiff, the person who would have been entitled as tenant for life if the gift over took effect, appealed.

THE COURT (LINDLEY, LOPES, and KAY, L.JJ.) dismissed the appeal.

LINDLEY, L.J., said that it was contended that the words "entitled to the possession or to the receipt of the rents and profits" meant entitled "in possession" as distinguished from "in reversion," but that was not the meaning of the words, which must mean entitled to the possession of any part of the estate which might be unlet, and entitled to the receipt of the rents and profits of any part which might be let. Upon the construction of the will, therefore, as the earl was a minor, he was not entitled to the possession or to the receipt of the rents and profits within the meaning of the shifting clause, and the gift over had not taken effect.

LOPES and KAY, L.JJ., concurred.—COUNSEL, *Crackanthorpe*, Q.C., and *B. B. Rogers; Cozens-Hardy*, Q.C., *Renshaw*, Q.C., and *Vernon R. Smith; Warmington*, Q.C., and *E. Knowles Corrie*. SOLICITORS, *Tuthams & Pym; Russell, Cooke, & Co.*

[Reported by C. F. DUNCAN, Barrister-at-Law.]

ALLEN *v.* ALLEN AND BELL—No. 2, 2nd May.

EVIDENCE—CROSS-EXAMINATION OF RESPONDENT BY CO-RESPONDENT—MISDIRECTION OF JURY.

This was an appeal by the co-respondent from a verdict and judgment, dated the 15th of March, at a trial before Jeune, P., and a special jury. The suit was instituted by Mr. W. E. Allen for the dissolution of his marriage, on the grounds of his wife's adultery with the co-respondent Bell and a person unknown. The jury found that Mrs. Allen had been guilty of adultery with the co-respondent and also with a man unknown. Jeune, P., accordingly made a decree *nisi*, with costs against the co-respondent. The co-respondent now moved that the verdict and judgment as against him might be set aside, and that judgment might be entered for him, upon the ground that there was no evidence to go to the jury that he had committed adultery with the respondent, or in the alternative for a new trial, on the ground that the verdict was against the weight of the evidence, and that the President had misdirected the jury, *inter alia*, by omitting to point out to the jury that some of the evidence in the case, which was evidence against the respondent, was not evidence against the co-respondent.

THE COURT (LINDLEY, LOPES, and KAY, L.JJ.) granted a new trial.

LOPES, L.J., read the judgment of the court. After fully considering the evidence his lordship said that the jury were justified in finding the verdict which they did, and continued:—But a new trial is also asked, on the ground that the President misdirected the jury, and this raises a very important question with regard to the practice in the Divorce Court. The respondent, in the course of her evidence, had given an account of certain matters at Ostend, which Mr. Murphy, counsel for the co-respondent, knew would be at variance with the account the co-respondent would give of the same matters, and he sought to put certain questions to her by way of cross-examination. The President thereupon said that Mr. Murphy "must treat her as his witness or treat her as a hostile witness; that there was no ground for cross-examining her, and it was a thing he never knew done." In fact, cross-examination was refused. In his summing up the President in a marked way contrasted the evidence of the respondent with that of the co-respondent. He said: "There is a complete discrepancy between the story told by Mrs. Allen and the story told by Mr. Bell in two most important points. There is no getting out of this." He then at some length dealt with the reasons given by the respondent and co-respondent respectively for the visit to Ostend, reasons conflicting with each other, and concluded by saying: "The two stories are as different as can be, and you must judge for yourselves which of these stories is true, or whether either of them is true." This appears to us to be dealing with the evidence of the respondent, un-cross-examined by the co-respondent, as admissible against the co-respondent, and the evidence of the co-respondent as admissible against the respondent. Is this right? If there was a right to cross-examine, the admission of the evidence of the respondent and co-respondent against each other would be unobjectionable. The President held that there was no such right. It is contended that he was wrong in contrasting the evidence as he did, and that he ought to have allowed cross-examination. In our judgment he was wrong in contrasting the evidence as he did, after refusing liberty to cross-examine the respondent. It appears to us contrary to all rules of evidence, and opposed to natural justice, that the evidence of one party should be received as evidence against another party without the latter having an opportunity of testing its truthfulness by cross-examination. In the case of prisoners jointly charged with an offence the jury are always most carefully warned that what one may say inculpating the other is not evidence against that other. The reason is because one prisoner cannot cross-examine another, and therefore their statements condemnatory of each other, unassailable by cross-examination, would be valueless. But when two prisoners are jointly indicted, and a witness called by one of them gives evidence criminatory of the other, the latter has a right to cross-examine that witness: *R.* v. *Burditt* (6 Cox C. C. 458). In refusing liberty to the co-respondent to cross-examine the respondent the President has acted on the authority of *Glennie* v. *Glennie* (3 S. & T. 109). The learned judge in that case, Sir C. Cresswell, held that counsel for the co-respondent could not examine a witness called for the respondent without adopting her as his own witness, and said, "You clearly cannot cross-examine her. If so, how can you examine her in chief unless she is your witness?" The witness was then examined as the witness of the co-respondent. Any judgment of Sir C. Cresswell must carry great weight, but this case was decided before any large experience of the practice of the Divorce Court had been acquired. Moreover, it is not satisfactorily reported. In the courts of common law, in the case of co-defendants, one co-defendant would have a right to cross-examine another co-defendant called as a witness, and the evidence of one would be evidence against the other. In the case of *Lord* v. *Colvin* (3 Drew. 222) it was held that a defendant might cross-examine another defendant's witnesses. If a defendant may cross-examine his co-defendant's witnesses, *à fortiori* he may cross-examine his co-defendant if he gives evidence. If it is objected that there is no issue between a respondent and a co-respondent, the answer is that, in most cases, there is no issue between co-defendants; but still the right to cross-examination exists. In our judgment no evidence given by one party affecting another party in the same litigation can be made admissible against that other party unless there is a right to cross-examine, and we are at a loss to see why there should be any devia-

tion from that rule in the Divorce Court. The case of *Glennie* v. *Glennie* was decided in 1863, before the passing of the Law of Evidence Amendment Act of 1869, which rendered parties to proceedings instituted in consequence of adultery competent witnesses, subject to the proviso that they were not liable to be asked, or bound to answer, any question tending to shew that they had been guilty of adultery, unless they had in the same proceedings given evidence in disproof of it. We understand this to mean that a party tendering himself as a witness to disprove an act of adultery is not protected from being cross-examined as to other acts of adultery if these last be charged in the proceedings: *Brown* v. *Brown and Paget* (L. R. 3 P. & M. 198). The evidence is not rendered inadmissible, but protection is only afforded to the witness if he himself claims it: *Hebblethwaite* v. *Hebblethwaite* (L. R. 2 P. & M. 29). Subject to this proviso, we should have thought that the competency of parties to proceedings instituted in consequence of adultery was absolute, and that, in respect of examination and cross-examination, they were in the same predicament as other witnesses. We entertain grave doubts if *Glennie* v. *Glennie* can be supported and practice in accordance with it maintained after the Evidence Amendment Act of 1869. It is, however, unnecessary in the present case to express a concluded opinion on this point, because we are clearly of opinion that, if the judge refuses to allow a co-respondent to cross-examine the respondent, as he did in this case, the jury should be distinctly directed to disregard the respondent's evidence when considering the case of the co-respondent. There must be a new trial; each party will bear his own costs of the trial; the appellant will have the costs of the appeal; the costs of the new trial to abide the event.—Counsel, *Murphy*, Q.C., *Bigham*, Q.C., and *Bargrave Deane*; *Sir H. James*, Q.C., *Sir E. Clarke*, Q.C., *Lockwood*, Q.C., and *Searle*. Solicitors, *Tarry*, *Sherlock*, & *King*; *J. B. Roberts*.

[Reported by C. F. Duncan, Barrister-at-Law.]

MELLIN *v.* **WHITE**—No. 2, 9th May.

Libel injurious to Trade—Advertisement—Injunction.

Appeal from a judgment of Romer, J. The plaintiff was the proprietor and manufacturer of a food known as "Mellin's Infants' Food," which he supplied wholesale to the trade. The defendant, who was the proprietor of "Dr. Vance's Food for Infants and Invalids," retailed the plaintiff's food. He affixed to the wrappers in which the plaintiff's goods were sold a label which ran as follows:—"Notice.—The public are recommended to try 'Dr. Vance's Prepared Food for Infants and Invalids,' it being far more nutritious and healthful than any other preparation yet known." The plaintiff alleged that the said label was affixed in order to induce the public to believe that his food was inferior to the defendant's, and asked for an injunction to restrain the defendant from selling his food otherwise than under the original wrappers, or with any unauthorized additions thereto. Romer, J., held that what the defendant had done did not amount to a trade libel, and that he was not entitled to relief. The plaintiff appealed.

The Court (Lindley, Lopes, and Kay, L.JJ.) granted a new trial.

Lindley, L.J., said that the learned judge of the court below had gone too far on the materials before him. He seemed to have thought that even if the plaintiff's evidence was uncontradicted, he had no legal ground of complaint. The defendant had brought on himself a new form of attack by adopting a new form of advertisement. The questions whether or not the defendant's acts had disparaged the plaintiff's goods, whether or not the defendant's statement was false, and whether or not it was likely to cause damage to the plaintiff had all been left open. If those questions were decided in the plaintiff's favour, on the authority of *The Western Counties Manure Co.* v. *The Lawes Chemical Manure Co.* (9 Ex. Cas. 213), *Thomas* v. *Williams* (14 Ch. D. 864), and *Radcliffe* v. *Evans* (2 Q. B. 524), he would be entitled to the relief asked. The order must, therefore, be discharged, and a new trial directed.

Lopes and Kay, L.JJ., concurred.—Counsel, *Moulton*, Q.C., and *A. & B. Terrell*; *Neville*, Q.C., and *Macnaghten*. Solicitors, *Eldred & Bignold*, *A. W. Mills*, for *Cousins & Burbage*.

[Reported by C. F. Duncan, Barrister-at-Law.]

High Court—Chancery Division.

LONDON GENERAL OMNIBUS CO. *v.* **TURNER**—Chitty, J., 4th May.

Injunction—Fraud—Imitation—Omnibus.

This was an application by the plaintiffs to restrain the defendant, an omnibus proprietor, from running or using any omnibus of his having painted thereon the words "London General," or any other words or devices, so as to form or be a colourable imitation of the plaintiffs' omnibuses, or so painted and lettered as to lead to the belief that the defendant's omnibuses were the plaintiffs' omnibuses. It appeared that the defendant was running an omnibus on the road from Liverpool-street to Putney, panelled similarly to the plaintiffs' omnibuses, but with the words "London General Post Office, St. Paul's," in the place of the words "London General Omnibus Co. (Limited)" on the corresponding part of the plaintiffs' omnibuses, and there was evidence of persons having, in fact, mistaken defendant's omnibus for one of the plaintiffs'. For the plaintiffs, *Knott* v. *Morgan* (2 Keen, 213), referred to by Wood, V.C., as the case of the omnibus companies in *Woollam* v. *Ratcliffe* (1 H. & M. 259, at p. 261) was relied on. The defendant, who appeared in person, offered to point out the above words. He did not file any evidence.

Chitty, J., said that it was claimed that a gross fraud had been committed. There was no monopoly in any of the particulars of the imitation complained of, but the defendant was deceiving the public into the belief that his omnibus was one of the plaintiffs' omnibuses. There was no distinction between an omnibus and goods brought into the market in point of law. The get up of the two omnibuses here was the same. The only difference was in certain words. But the user of the words was not the only thing, there was their position, colour, and get up. The words shewed the intention of going as far as possible, while leaving a loophole for escape in an action. The defendant tried to take away the plaintiffs' goodwill, and there must be an injunction in the form of the injunction in *Knott* v. *Morgan*.—Counsel, *Farwell*, Q.C., and *T. L. Wilkinson*. Solicitor, *William Hicks*.

[Reported by J. F. Waley, Barrister-at-Law.]

Re **HODSON'S SETTLEMENT, WILLIAMS** *v.* **KNIGHT**—Chitty, J., 9th May.

Infant—Marriage Settlement—Confirmation during Coverture—Repudiation on becoming Discovert.

A female infant, being entitled, but not for her separate use, to a contingent reversionary share in the proceeds of sale of real estate devised by the will of a testator who died in 1877, executed a settlement on her marriage in January, 1879, containing a covenant by her and her husband so framed as to include this share whether it fell into possession during the coverture or afterwards. She attained twenty-one on the 30th of May, 1880. On the 19th of June, 1880, she executed a deed confirming the settlement, but the deed was not acknowledged under the Fines and Recoveries Act or Malins' Act. Her husband died on the 6th of April, 1893, and the interest fell into possession on the 2nd of June, 1893, whereupon the widow claimed the fund, contending that she was not bound by the settlement. Counsel for the widow contended that the disability of coverture precluded a married woman from affirming or disaffirming a covenant entered into by her as a spinster and an infant, and therefore the case of *Edwards* v. *Carter* (1893, A. C. 360) did not apply. The repudiator must have the capacity of contracting.

Chitty, J., said that *Edwards* v. *Carter* shewed that the affirming, either expressly or tacitly by allowing a reasonable time to elapse, was not equivalent to entering into a new covenant, or making a new disposition of the property comprised in the covenant. This distinction between a new promise and a ratification after majority of a promise made during infancy was maintained in *Harris* v. *Wall* (1 Ex. 130), where ratification was defined to be any act or declaration which recognized the promise as binding, a definition which was subsequently approved in *Mawson* v. *Blane* (10 Ex. 206). Those authorities disposed of the objection so far as it related to the point that the affirmance of the voidable covenant was equivalent to a new covenant or a new disposition, but they left the point as to the disability of coverture open. On that point the decision of Pearson, J., in *Burnaby* v. *The Equitable Reversionary Interest Society* (28 Ch. D. 416) was not immaterial. There the married woman did no act during the coverture affirming or disaffirming the covenant, and it was held that after her death the voidable covenant could not be avoided, and that the property was bound. Thus far there was no distinction between the voidable covenant of a woman afterwards marrying and that of a man. The disability of coverture did not extend to a case of equitable election. A *feme covert* could elect whether she would take under or against an instrument executed by another person, and she could elect out of court: *Williams* v. *Baily* (L. R. 2 Eq. 731), *Smith* v. *Lucas* (30 W. R. 451, 18 Ch. D. 531), *Greenhill* v. *North British Mercantile Insurance Co.* (42 W. R. 91; 1893, 3 Ch. 480). It would be inconsistent to hold that she could exercise her right of election as to an instrument executed by another, but not as to one executed by herself. It was unquestionable that she could repudiate or disaffirm during coverture. It almost necessarily followed that she could affirm. The point was really covered by *Barrow* v. *Barrow* (6 W. R. 714, 4 K. & J. 409). The Vice-Chancellor referred to fraud, but in a loose sense in which it would not be now employed. There was no fraudulent misrepresentation or concealment on her part. She merely set up her coverture as a disability, and if it was a disability in law or in equity it was no fraud to set it up. The effect of the decision was to negative the disability. The principle of the decision was adopted and enforced by Kay, J., in *Wilder* v. *Piggott* (31 W. R. 377, 22 Ch. D. 267). That case was not distinguishable from the present. There the married woman had by deed elected to confirm a settlement made by her while an infant, and it was held that her contingent interest in personalty was thereby bound. The evidence that the deed had been acknowledged by her was immaterial, because Malins' Act did not apply to the interest in question. The case, therefore, stood upon the deliberate intention of the married woman expressed in writing to recognize as binding a settlement which was voidable by reason of her infancy. For those reasons his lordship held that the fund in question was bound by the settlement of 1879.—Counsel, *Lyttleton Chubb*; *Bovill Smith*; *Byrne*, Q.C., and *Ingpen*. Solicitors, *W. Houghton & Son*; *Parish & Hickson*.

[Reported by G. Rowland Alston, Barrister-at-Law.]

Re **ROLFE, FYSON** *v.* **JOHNSON**—North, J., 1st May.

Practice—Notice of setting down for Further Consideration.

Upon this action coming on for further consideration, the question arose whether beneficiaries who had been served with notice of the judgment, but who had not appeared, ought to have been served with notice of the setting down of the action for further consideration. Reference was made to R. S. C., ord. 16, r. 40; ord. 36, r. 21; and ord. 55, r. 40.

North, J., said that in the absence of some special reason (such as an order being desired asking for payment of money by persons who had been served with notice of the judgment) he did not think that it was necessary to serve notice of the setting down of the action for further consideration

on parties who had elected not to appear.—COUNSEL, *Bramwell Davis; Ryland.* SOLICITORS, *Alexander Pope; Belfrage & Co.*, for *Sparke & Son*, Bury St. Edmunds.

[Reported by G. B. HAMILTON, Barrister-at-Law.]

***Re* McHENRY, McDERMOTT *v.* BOYD, *Ex parte* LEVITA**—North, J., 3rd and 4th May

BANKRUPTCY—ANNULMENT—CREDITOR MAKING SECRET ARRANGEMENT.

This was a summons to vary the chief clerk's certificate, taken out by the executors of McHenry, who became bankrupt in 1886. A claim of G. Levita against his estate for £37,000 was admitted at £25,000, and assigned to L. Levita. In 1889 proceedings were taken to annul the bankruptcy, and £40,000 was given to trustees for the purpose of buying up the bankrupt's debts. The petition for annulment was allowed on the 24th of February, 1890. By an indenture dated the 20th of December, 1889, Levita assigned the claim for £25,000 to the trustees in consideration of £2,000. McHenry privately agreed with Levita to pay him £6,000 if he consented to assign the claim for £2,000, and the chief clerk allowed Levita's claim for that amount.

NORTH, J., said the court made an order for the annulment of bankruptcy upon the footing that the debtor was freed from the claims of his creditors. It was obvious that McHenry offered Levita the sum as an inducement to execute the assignment. It was impossible that he should be allowed to receive a bribe. *Jackman* v. *Mitchell* (13 Ves. 581), *Hall* v. *Dyson* (17 Q. B. 785), and *Nerot* v. *Wallace* (3 T. R. 17) afforded ample ground for that conclusion. If the *onus* of proof that the arrangement was a secret one was on the executors, he held that the nature of the transaction showed an intention of secrecy.—COUNSEL, *Reed*, Q.C., and *Broxholm*; *Sir Arthur Watson*, Q.C., and *Clauson*. SOLICITORS, *Hores & Pattison*; *Linklater & Co.*

[Reported by G. B. HAMILTON, Barrister-at-Law.]

ALDIN *v.* LATIMER, CLARK, & CO.—Stirling, J., 1st May.

EASEMENT—RIGHT TO ACCESS OF AIR—LESSOR AND LESSEE—DEROGATION FROM GRANT.

This was an action by the lessee of certain premises at Richmond, Surrey, to restrain the defendants, who were owners of adjoining property, from in various ways infringing his rights as lessee. In April, 1878, one Munro, who had formerly carried on business as a stonemason and timber merchant upon the premises now occupied by the plaintiff and defendants, sold his business of timber merchant to the plaintiff, and on the 1st of July, 1878, granted to him a lease of the premises on which that business was carried on. The lease was for twenty-one years at a yearly rent of £160, and contained a covenant by the plaintiff to carry on upon the premises the timber trade theretofore carried on by the lessor, and a covenant by Munro for quiet enjoyment. Subsequently the plaintiff, with the consent of Munro, who paid a part of the cost, erected an additional timber-shed on the demised premises, for which he paid an additional rent. Munro continued to carry on his business of stonemason till his death in 1892. After his death his devisees sold to the defendants all the premises occupied by him prior to 1878 (including the premises leased to the plaintiff), and the defendants proceeded to erect electric lighting works upon the premises adjoining the plaintiff's. The plaintiff put forward four grounds of complaint as entitling him to relief, the chief of which was in respect of interference with the access of air to the drying-sheds used in connection with his timber business. The plaintiff alleged that this interference rendered the sheds substantially less useful for the purposes of the timber business which he was obliged, by the terms of his lease, to carry on. He contended that the acts of the defendants constituted either a derogation from the grant contained in the lease or a breach of the covenant for quiet enjoyment.

STIRLING, J., said that the principle relied on by the plaintiff had been recognized in the modern cases of *North-Eastern Railway Co.* v. *Elliot* (8 W. R. 603, 1 J. & H. 145), *Caledonian Railway Co.* v. *Sprot* (4 W. R. 659, 2 Macq. 449), and *Robinson* v. *Kilvert* (37 W. R. 545, 41 Ch. D. 88). In the first of these cases it was held that if a landowner conveyed one of two closes to another he could not afterwards do anything to derogate from his grant, and, if the conveyance was made for the express purpose of having buildings erected upon the land so granted, a covenant was implied on the part of the grantor to do nothing to prevent the land being used for the purpose for which, to the knowledge of the grantor, the conveyance was made. His lordship then referred to various cases in which the question of right to access of air had arisen, such as *Hall* v. *Lichfield Brewery Co.* (43 L. T. N. S. 380, 29 W. R. Dig. 75), *Bass* v. *Gregory* (25 Q. B. D. 481, 39 W. R. Dig. 79), and *Webb* v. *Bird* (13 C. B. N. S. 841, 10 W. R. Dig. 33), and said that the judgments in those cases seemed to shew that, under a grant expressed in general terms and not made for any specific purpose, the grantee would not acquire a right by way of easement to the access of air except when such right was enjoyed through a definite channel over adjoining property. But there was nothing in these cases inconsistent with the principle laid down in the three cases he had first mentioned, that the grantor of land to be used for a particular purpose was under an obligation to abstain from doing anything on the adjoining property belonging to him which would prevent the land granted from being used for the purpose for which the grant was made. This seemed to accord with the general rule that a grantor may not derogate from his own grant, and to be far more consonant with justice than that contended for by the defendants—viz., that the grantee had no right of action unless the grantor could be proved to be acting maliciously. Upon the evidence on this part of the case his lordship thought the plaintiff was not entitled to an injunction, but that he was entitled to an inquiry as to the damages he had sustained by reason of the defendants' buildings rendering his sheds less fit for use in the ordinary course of his business.—COUNSEL, *Graham Hastings*, Q.C., and *Ingpen*; *Finlay*, Q.C., *Phipson Beale*, Q.C., and *Marcy*. SOLICITORS, *Tempany & Co.*; *Pollard*.

[Reported by ARNOLD GLOVER, Barrister-at-Law.]

Winding-up Cases.

***Re* GENERAL PHOSPHATE CORPORATION (LIM.)**; ***Re* GREAT NORTHERN TRANSVAAL GOLD MINING CO. (LIM.)**; ***Re* DELHI STEAMSHIP CO. (LIM.)**—Vaughan Williams, J., 25th April.

COMPANY—WINDING UP—PUBLIC EXAMINATION—OFFICIAL RECEIVER—PRIMA FACIE CASE OF FRAUD—REPORT OF OFFICIAL RECEIVER—EXPRESSION OF OPINION THAT FRAUD HAD BEEN COMMITTED—COMPANIES (WINDING-UP) ACT, 1890 (53 & 54 VICT. C. 63), S. 8, SUB-SECTION (2).

The following judgment was delivered by Vaughan Williams, J., in court on the question of whether the statement in terms by the official receiver that in his opinion a fraud had been committed by some person answering the description mentioned in sub-section 3 of section 8 of the Companies (Winding-up) Act, 1890, was a condition precedent to the jurisdiction to make an order for examination. There were no arguments in court and only the judgment was delivered in court.

VAUGHAN WILLIAMS, J.—The question I have to decide before I can make the order for examination asked for in these cases is, Whether or not the statement in terms by the official receiver in his report of his opinion that "a fraud has been committed" by some person of the class mentioned in sub-section 3 of section 8 of the Companies (Winding-up) Act, 1890, in the promotion or formation of the company, or in relation to the company since the formation thereof, is a condition precedent to the jurisdiction to make the order for examination, and what constitutes the expression of such an opinion? This question has been before the Court of Appeal and was argued by counsel in the case of *Re Trust and Investment Corporation of South Africa* (40 W. R. 689; 1892, 3 Ch. 332). The report of the official receiver in that case did not state in terms the opinion of the official receiver that fraud had been committed, but the court nevertheless ordered a public examination. The judgment of the court, however, was only given on an *ex parte* appeal, and was in terms only directed to the question whether the order for examination could be made on an *ex parte* applicacion and whether the report need indicate fraud on the part of the person ordered to be examined. Since, and in consequence of this decision, I have always thought it right to make orders if the report of the official receiver disclosed a *primâ facie* case of fraud even though the report did not express in terms the opinion that fraud had been committed, and I have treated the report and application of the official receiver as a sufficient indication of the opinion of the official receiver. It seems, however, from observations of members of the Court of Appeal in the recent case of *Re New Zealand Loan and Mercantile Agency Co. (Limited)* (38 SOLICITORS' JOURNAL, 339), that the court, without expressly departing from the decision in the *Trust and Investment Corporation case* and without saying that an expression in terms of an opinion by the official receiver that fraud has been committed was a condition precedent to the jurisdiction of the court to order a public examination indicated a view that it was desirable that the official receiver should express in terms the opinion referred to in sub-section 2 of section 8. I, therefore, have now to consider how far I ought to require the expression in terms of such an opinion and what the nature of the opinion thus to be expressed is. Now the object of the examination is manifestly to ascertain whether such fraud has been committed. It is obvious, therefore, that one should not read the section so as to make the conclusion in fact that such a fraud has been committed a condition precedent to the order for examination. The utmost that the section can mean is that the official receiver should state that on the information before him, uncontradicted and unexplained, he is of opinion that a *primâ facie* case is made of fraud having been committed, and that he believes such information to be true. To give, however, the words "state his opinion that a fraud has been committed" this meaning is no small departure from the literal meaning of the words, for to state an opinion that there is a *primâ facie* case that a fraud has been committed, is manifestly not the same thing as to express an opinion that fraud has been committed. Some light is thrown on the meaning of the words by previous legislation, for the opinion of the official receiver embodied in his report seems to be made evidence by rule 333 of the Bankruptcy Rules of 1886, and the object of the Legislature generally would seem to be to enable the official receiver to bring before the court matters as to which he has no personal knowledge and can only be speaking from information and belief. Thus by the 16th section of the Debtors Act, 1869, it is enacted that "where a trustee in bankruptcy reports to any court exercising jurisdiction in bankruptcy that in his opinion a bankrupt has been guilty of any offence under this Act, or where the court is satisfied upon the representation of any creditor or member of the committee of inspection that there is ground to believe that the bankrupt has been guilty of any offence under this Act, the court shall, if it appears to the court that there is a reasonable probability that the bankrupt may be convicted, order the trustee to prosecute the bankrupt for such offence." Now in this section it is impossible to suppose that it was intended that more should be required of the trustee (whose duties in this respect are now performed also by the official receiver) as the condition of an order to prosecute than is required of a creditor making a representation to the court. It is plain that in either case the facts must be stated, because the court is only to order the prosecution if it appears to the court that there is a reasonable probability that the bankrupt may be convicted, a matter of which the court cannot judge unless the facts upon which the application is based are before it. Why, then, does the section require that the

trustee or official receiver should report that in his opinion a bankrupt has been guilty of an offence under the Debtors Act? It seems to be because the official receiver is entitled to bring before the court matters based on information and belief, in which case it is only reasonable that the expression of his belief in a *primâ facie* case of fraud should be made a condition of his obtaining an order for public examination. It seems to me that section 8 of the Companies (Winding-up) Act, 1890, in the same way intends that the official receiver should report matters of information and belief, but that when doing so he should pledge himself that such matters, in his opinion, constitute fraud by some person—not defining which person—falling within the description of persons mentioned in sub-section 2 of that section. I do not say that the expression of this opinion is a condition precedent, but I do say that it is convenient in practice that the opinion of the official receiver should be so expressed. The opinion so to be expressed, in my judgment, however, as I have already said, is merely an opinion of the official receiver that the facts of which he has knowledge or which he believes to be true, and which he sets forth in his report, constitute a *primâ facie* case that fraud has been committed in the promotion or formation of the company, or in relation to the company since the formation thereof. Unless, therefore, the official receiver is prepared to make this or an equivalent statement, I do not think that I ought to make an order. If he is willing to add this statement to each report I shall then make the order in each case for the public examination, but in the case of the Phosphate Co. it will in the first instance be limited to two of the persons named in the report.

[Reported by V. DE S. FOWKE, Barrister-at-Law.]

Re **THE HARVEY OYSTER CO. (LIM.)**—Vaughan Williams, J., 3rd May.

COMPANY — CONTRIBUTORY — APPLICATION FOR SHARES — UNDERWRITING CONTRACT.

This was a summons by the applicants that the list of contributories of the above-named company and that the liquidators' certificate finally settling the same might be varied by excluding the names of the applicants therefrom, and that the liquidators might be ordered to pay the costs of the application. The applicant had signed an underwriting letter directed to the promoter of the company in the following form for 1,000 shares: "I agree for the consideration hereinafter stated at any time within three months from the date hereof, if and when called upon by you, to subscribe or find responsible subscribers of shares of £1 each of this company you may require not exceeding 1,000 in accordance with the terms of the prospectus dated the 8th of April, 1893, and to pay, or cause to be paid, the instalments upon the said shares in accordance with the terms of the said prospectus, in consideration whereof you are to pay me a commission of five per cent. in respect of each of the said 1,000 shares." Then followed a clause relieving the underwriter of liability on the shares being subscribed for by the public and as to payment of the said commission. The underwriting letter continued thus: "This agreement is to be irrevocable, and to be sufficient in itself to authorize you, in the event of my not subscribing or finding responsible subscribers as above mentioned, to subscribe for the said shares in my name, and to authorize the directors of the company to allot such shares in my name, and to enter my name in the company's register in respect thereof. It is a condition precedent of my liability to subscribe or find subscribers as aforesaid that the said prospectus shall be properly issued to the public, that sufficient copies of such prospectuses shall be printed and circulated among responsible persons.—I am," &c. It appeared from the evidence that no notice was given to the underwriter calling upon him to subscribe or find responsible subscribers for any number of shares. The prospectus was stated not to have been properly issued to the public nor it was stated were sufficient copies printed or circulated among responsible persons. It was also stated that the offer contained in the underwriting letter had never been accepted. The shares were allotted on the 27th of April, 1893, and the applicant was settled on the list of contributories in the winding up by the official receiver. In these circumstances the applicant said that the promoter had no authority from him to apply for or agree to accept any shares or to authorize the directors to allot any shares to him or to enter his name on the register, nor had any other person any authority to do any of the things aforesaid, and that his name had been wrongly entered on the list of contributories. *The Brussels Palace of Varieties* v. *Prockter* (10 T. L. R. 72) and *Ex parte Audain* (37 W. R. 674, 42 Ch. D. 1) were referred to.

VAUGHAN WILLIAMS, J., said that the name of the applicant had been wrongly put on the register, and ought to be removed from the list of contributories. He was of opinion that there was no authority to make the application for shares. The case was just as if a stranger had been placed on the list. Therefore the person whose name was placed on the list was under no liability. He agreed that the applicant was liable within three months to be called upon to subscribe or find responsible subscribers to the agreed extent, but it was common ground that no application had been made to him to subscribe or find responsible subscribers. It was said that the letter was meant to be used as an authority to apply for shares, therefore there had been no call made on the underwriter to subscribe or find responsible subscribers. He had never been called upon; if he had been he might have been liable. In *Ex parte Audain* the question was raised whether the person signing the letter intended that it should be used immediately as an application for shares. What ultimately turned the court was the postscript to the letter, which was as follows: "We further agree to pay the application money upon any balance of shares required to make up the 10,000 within one week's date." Cotton, L.J., says "The postscript to the letter written by the appellant shews that he considered that what he had done amounted to an application, and that he himself treated the letter not only as a guarantee but as an application for allotment, and in my opinion it must be regarded as an application to take the balance of the shares required to make up the £10,000." It was not intended that the letter in the present case should be so treated. —COUNSEL, *Cane*; *Gore Browne*; *H. Greenwood*. SOLICITORS, *E. C. Rawlings*; *Farmer, Gray, & Tottenham*.

[Reported by V. DE S. FOWKE, Barrister-at-Law.]

Re **LAND SECURITIES CO. (LIM.)**—Vaughan Williams, J., 3rd May.

COMPANY—WINDING UP—SUPERVISION ORDER—LIQUIDATOR IN VOLUNTARY WINDING UP CONTINUED UNDER SUPERVISION—EXAMINATION OF OFFICERS OF COMPANY—COMPANIES ACT, 1862 (25 & 26 VICT. c. 89), s. 115—COMPANIES (WINDING-UP) ACT, 1890 (53 & 54 VICT. c. 63), s. 8.

In this case two winding-up petitions were presented, on one of which a supervision order was asked for, and on the other a compulsory order, on the ground that an investigation was necessary into the company's affairs under the Companies (Winding-up) Act, 1890.

VAUGHAN WILLIAMS, J., made a supervision order, saying that he was of opinion that the court might, of its own motion, order an examination under section 115 of the Companies Act, 1862. He hoped the result would be that a proper investigation and examination would take place: if it could be shewn that under an order to continue a voluntary winding up under supervision, that there would be an efficient administration by the voluntary liquidator, a great advantage would accrue to the commercial world. The liquidator must undertake to make an investigation and report whether an examination was required, and there would be also liberty to any contributory or creditor to apply for an examination if the liquidator reported in the negative.—COUNSEL, *Farwell*, Q.C., and *Kirby*; *Byrne*, Q.C., and *C. E. E. Jenkins*; *Grosvenor Woods*, Q.C., and *Rowden*; *Phipson Beale*, Q.C.; *Bramwell Davis*, *Turton*, and *Hudson*. SOLICITORS, *Ashurst Morris & Co.*; *Debenham & Walker*; *R. C. Ponsonby*; *Gibbs, White, & Co.*; *Norman & Aston*.

[Reported by V. DE S. FOWKE, Barrister-at-Law.]

High Court—Queen's Bench Division.

THE ART UNION OF LONDON v. **THE OVERSEERS OF THE SAVOY**—7th May.

METROPOLIS—RATING—EXEMPTION—SOCIETY INSTITUTED FOR THE PURPOSES OF FINE ARTS—VOLUNTARY CONTRIBUTIONS—PROFITS TO MEMBERS—6 & 7 VICT. c. 36.

This was a case stated for the opinion of the court, raising the question of the liability of the Art Union of London to pay the rates for which they were assessed under the Metropolis Management Acts. The Art Union contended that they were exempted from the payment of rates under 6 & 7 Vict. c. 36, because they were established exclusively for the purposes of science, literature, or the fine arts. The case stated that the society was established in the year 1837 for the general advancement of the fine arts, and for promoting and facilitating a greater knowledge and love of the arts of design on the part of the public generally. In December, 1846, the society was incorporated by Royal Charter, which vested the management in a council, and provided that all works of art selected or given as prizes in each year should be exhibited in some convenient place in the metropolis, and that the members of the society should have free access to the same, under such regulations as should from time to time be made. Subscribers of one guinea become members of the society for one year, and receive annually an engraving or copy of a work of art, and also a chance of obtaining a prize; and any member might have any number of extra chances of a prize by paying half a guinea for each. The prizes are awarded by lot, and consist partly of the annual or other works of art purchased by the society, and partly of works of art to be selected by the prize-holders from various exhibitions of pictures in London. Premiums amounting to more than £3,000 had been awarded to artists by the society, which, besides the works of art in its possession, owned a small reference library and the building in which they conducted their operations. On behalf of the overseers it was contended that the society, which had hitherto been rated in the parish, was not entitled to the exemption claimed, inasmuch as the contributions were not voluntary within the meaning of the Act, the society being carried on for the benefit of subscribers merely, and the public as such getting no benefit from it. The exemption established by the 6 & 7 Vict. c. 36 is in favour of "any land, houses, or buildings belonging to any society instituted for purposes of science, literature, or the fine arts exclusively, either as tenant or as owner, and occupied by it for the transaction of its business and for carrying into effect its purposes, provided that such society shall be supported wholly or in part by annual voluntary contributions, and shall not, and by its laws may not, make any dividend, gift, division, or bonus in money unto or between any of its members, and provided also that such society shall obtain the certificate of" the Registrar of Friendly Societies. It was admitted that one of the bye-laws of the society prohibited the distribution of a bonus in money amongst its members, and that the necessary certificate had been obtained. The following cases were cited: *Churchwardens of Birmingham* v. *Shaw* (10 Q. B. 868), *R.* v. *Gaskell* (16 Q. B. 472), *R.* v. *Overseers of Manchester* (16 Q. B. 449), *Churchwardens of St. Anne* v. *The Linnæan Society* (3 E. & B. 793), *R.* v. *Bradford Library and Literary Society* (28 L. J. M. C. 73), *Liverpool Library* v. *Mayor of Liverpool* (29 L. J. M. C. 221), *Marylebone Vestry* v. *Zoological Society* (3 E. & B. 807), *Commissioners of Inland Revenue* v. *Forrest* (15 App. Cas. 334), *Russell Institution* v. *Vestry of St. Giles* (3 E. & B. 416).

THE COURT (WRIGHT and COLLINS, JJ.) dismissed the appeal.

WRIGHT, J.—I think there is no ground for allowing this exemption

here. Upon the materials before us, I think that this institution is in substance an authorized art lottery—I do not use the term in any offensive sense—and that its object is not the pursuit of science, literature, or fine arts exclusively. It has long ago been held that a society which has originally been instituted for these purposes, but has altered its objects, does not come within the exemption. It is clear to my mind, upon the facts in this case, that personal gain to the members is one of the objects of the society, and, that being so, the contributions are not voluntary.

COLLINS, J., concurred. Appeal dismissed.—COUNSEL, *McCall*, Q.C., and *L. S. Bristowe*; *Poland*, Q.C., and *Haldinstein*. SOLICITORS, *Hopgoods & Dowson*; *Van Tromp*.

[Reported by T. R. C. DILL, Barrister-at-Law.]

Solicitors' Cases.

COLE *v.* ELEY—Q. B. Div., 4th May.

SOLICITOR—LIEN FOR COSTS—ASSIGNMENT OF JUDGMENT DEBT—CHARGING ORDER—SOLICITORS ACT, 1860 (23 & 24 VICT. C. 127), S. 28.

This was an appeal from LAWRANCE, J., in chambers, who granted a charging order to the solicitor of the plaintiff in the action of *Cole* v. *Eley* under the following circumstances. The plaintiff had judgment entered for him, the action having been compromised, and thereupon assigned a part of the judgment debt to one Read, who had been a witness in the action. Notice of the assignment was given to the plaintiff's solicitor, who obtained a charging order upon the judgment debt for his costs and expenses. The Solicitors Act, 1860 (23 & 24 Vict. c. 127), enacts, by section 28, that the court may declare the solicitor entitled to a charge upon the property recovered, "and all conveyances and acts done to defeat . . . such charge . . . shall, unless made to a *bonâ fide* purchaser for value without notice, be absolutely void . . . as against such charge." The assignee (Read) appealed to the Divisional Court, on the ground that he was a *bonâ fide* purchaser without notice. Counsel for the appellant argued that the assignment was made before the charging order, and that the assignee was protected. For the respondent it was said that "without notice" meant "without notice of the lien," not "without notice of the charge," and that the assignee had notice of the solicitor's lien. The following cases were cited:—*Emden* v. *Carte* (19 Ch. D. 311), *Haymes* v. *Cooper* (12 W. R. 539), *Re Suffield* (20 Q. B. D. 693), *Faithfull* v. *Ewen* (7 Ch. D. 495), *Shippey* v. *Grey* (28 W. R. 877), *Hirsch* v. *Coates* (4 W. R. 656).

THE COURT (CHARLES and COLLINS, JJ.) held that the appeal must be dismissed. "Without notice" in section 28 of the statute of 1860 (23 & 24 Vict. c. 127) meant "without notice of the lien," not "without notice of the charge," as the statute seemed at first sight to convey. The assignee, it was true, had no express notice of the lien, but the authorities clearly shewed that he had actual notice. *Haymes* v. *Cooper* decided that the assignee of a fund in court takes subject to the solicitor's lien, and in *Faithfull* v. *Ewen*, which was followed in *Shippey* v. *Grey* (a garnishee case), it was held that notice of a pending suit is notice of the solicitor's rights under the Solicitors Act, 1860. They were bound by *Faithfull* v. *Ewen*, and the charging order was therefore right. Appeal dismissed.—COUNSEL, *H. Kent*; *Crispe* and *Hawtin*. SOLICITORS, *F. Norton*; *Montagu Scott & Baker*.

[Reported by T. MATHEW, Barrister-at-Law.]

SOLICITOR ORDERED TO BE SUSPENDED FOR TWELVE MONTHS.

9 May—EDMUND GEORGE GREENEP (41, Margery-park-road, Forest Gate).

*** In the report of *Ponting* v. *Noakes*, at p. 439, for "dismissed the appeal" read "allowed the appeal."

OFFICIALISM.

THE following is a further report by the Council of the Incorporated Law Society as to the working of the Companies Act, 1890:—

The council think it necessary to inform the members of the society of further developments which have taken place in the discussion of this question since their last report. As was foreseen by the council, an application was in November, 1892, made by the Board of Trade to the Treasury for a further increase in the number and cost of the staff of the official receiver under the Winding-up Act of 1890. In answer to this application a letter was written to the Board of Trade by Sir John Hibbert, the Financial Secretary to the Treasury, of which letter the following is a copy:—

Treasury Chambers,
January 23, 1893.

Sir,—In connection with the letter of Mr. Swanston, dated the 30th of November, 1892, asking for a further increase in the number and cost of the staff of the official receiver under the Companies (Winding-up) Act, 1890, the Lords Commissioners of her Majesty's Treasury have had occasion to review the previous correspondence relative to the creation and subsequent history of this department. The cost of the establishment, which was fixed at something less than £5,000 a year in November, 1890, has since grown by successive additions to about £15,000, and it has not yet, apparently, reached its normal development. This rapid growth has resulted from the construction which has hitherto been placed upon the Act, and from the action which has, in consequence, been taken by the official receiver. This officer, whose vigour and efficiency my lords desire fully to acknowledge, has apparently felt it his duty to undertake the liquidation in every case in which the shareholders and creditors have not opposed his appointment, and their lordships understand that he has, in fact, been appointed in the very large majority of companies which have come within the operation of the Act, including concerns of such magnitude as the Liberator Building Society, the London and General Bank, and the House and Land Investment Trust. The Board of Treasury do not question that the provisions of the Companies Act may fairly be made to bear the construction thus put upon them, but it certainly was not contemplated by her Majesty's Government, when the Bill was under discussion in 1890, that a public department should interfere so extensively, as is now the case, with the conduct of the joint-stock business of the country. It is right that Government should insure the prosecution of persons guilty of commercial misconduct which affects large classes of the community, and may injure public credit; and it may properly intervene to prevent fraud or waste in dealing with the property of a company in liquidation until the creditors and shareholders have had full opportunity to organize their own defence. To go further than this is, in their lordships' opinion, to undertake duties which the traders should perform for themselves, and to enter into a competition—outside the proper functions of the State—with the classes who find in such business their legitimate occupation. It is hardly necessary to dwell upon the difficult position of a department which undertakes the investigation and winding up of the affairs of large joint-stock concerns. The official receiver, however able and vigorous he may be, is forced to delegate to subordinates, practically free from supervision, duties of extreme importance and difficulty; and in the event—which must frequently happen—of the liquidation not satisfying the sanguine hopes of the parties interested, not only will the action of the department be subjected to very hostile criticism, but attempts will certainly be made to hold Government responsible for loss or failure alleged to be due to the mistakes or shortcomings of its own officers. The fees now received in the department are more than sufficient to cover its inclusive outlay, but if the limits of its action are to remain as at present, it will be necessary to maintain a large permanent staff, while the amount of the business will be subject to rapid variations depending on changes in the general commercial prosperity of the country from year to year. There is thus a constant risk that public funds may have to provide the cost of an establishment of which the duties have, for the time at least, fallen off, or have reverted to private hands, as was the case with the bankruptcy staff before the Act of 1883. My lords are aware of the success with which the provisions of the Companies Act have been administered by the present official receiver, and of the good effects which have in many instances followed his action, but they feel very strongly that the time has come when her Majesty's Government should decide as to the construction of the Act which they will adopt, and the limits within which the action of the department should be confined. In the opinion of the Board of Treasury the official receiver should be instructed in future not to act as permanent liquidator in any case, unless the parties interested are unable to find a competent representative of their interests elsewhere. Moreover, when he presides over meetings of shareholders and creditors in the capacity of provisional liquidator, he should urge them to choose a liquidator for themselves, and should explain that the amount of his general duties and the limits of the staff at his disposal render it impossible for him, unless in very exceptional circumstances, to give the time and labour necessary for the successful conduct of the liquidation. In these circumstances their lordships desire to recommend to the Board of Trade that before a decision, which may be the subject of some public discussion, is finally taken, a committee should be appointed who would investigate the question in all its bearings, and advise as to the limits within which the action of the department should be restricted.

I am, Sir,
Your obedient servant,
The Secretary, Board of Trade. JOHN T. HIBBERT.

The above letter expresses to a very large extent the views which the council in their former reports, and the society itself by numerous resolutions, have urged upon the Government and the public. That the cost of the Official Receiver's Department would rapidly and indefinitely increase; that it was not contemplated by Parliament, when the Act was under consideration, that a public department should interfere so extensively as is now the case with the conduct of the joint-stock business of the country; that for the Government to undertake more than the examination, and, where necessary, the prosecution of persons guilty of commercial misconduct, or to intervene for any other purpose than the prevention of fraud, or waste, in dealing with the property of a company until the persons concerned have had an opportunity to organize for the protection of their own interests, is to undertake duties which those persons should perform for themselves, and to enter into a competition outside the proper functions of the State with the classes who have hitherto earned their livelihood in such business; that the now existing system throws upon the State a heavy responsibility for the due administration of estates—all these are facts to which the council has again and again called attention, and it is satisfactory to find that the views of the Treasury authorities coincide to so large an extent with those of the society. As a result of Sir John Hibbert's letter, an inter-departmental committee was appointed to "consider the limits, if any, within which the action of the Board of Trade, as regards the liquidation of companies, should be restricted; and whether any, and if so what, instructions should be given to the official receiver on the subject, and the provision which should be made for giving effect to those instructions." The committee consisted of Mr. Mundella, M.P., Sir John Rigby, Sir Michael Hicks-Beach, M.P., His Honour Judge

Chalmers, Mr. (now Sir) F. Mowatt, K.C.B., His Honour Judge Emden, and Sir Courtenay Boyle. Several witnesses were examined, and at the request of the council Mr. Joseph Addison and Mr. William Godden, members of the council, gave evidence before the committee. The duties undertaken by this committee were not, in fact, so wide as at first sight they might appear, for the committee assumed that they were not at liberty to question the policy of the Act of 1890, but that their duty was simply to inquire whether the Board of Trade had exceeded their powers under that Act, and whether any administrative changes were necessary to give proper effect to the provisions of the Act. As a matter of fact, it was not alleged that the officials of the Board of Trade had exceeded their legal powers, but that they had undertaken administrative business to an extent far beyond what was desirable or was ever contemplated by Parliament, and beyond the powers of provisional official liquidators previously to 1890.

The departmental inquiry and the report of the committee were thus so restricted in their scope that little can be expected to result from them; and, indeed, it was a foregone conclusion that if the Act of 1890 was to remain unamended, and to be worked by the Bankruptcy Department of the Board of Trade on the same principles as hitherto, a very large addition to the staff of the official receiver was absolutely necessary. The only positive recommendation in the report of the inter-departmental committee is that, on account of the present state of business, the official receiver's staff should be increased; but a number of suggestions are made for the consideration of the Board of Trade. One of these is that the board should instruct the official receiver to call informal preliminary meetings of the principal shareholders and creditors, to ascertain their wishes before the statutory meeting is held, this practice having already in some cases been adopted. The council cannot agree with this suggestion, as, although such meetings would have no legal power or authority, official receivers would to a certain extent be relieved of responsibility, and the fact that certain selected creditors or shareholders only were invited to these meetings would scarcely be approved by those whose opinions were not in any way consulted. If, moreover, the statutory first meeting were held, as the Act directs it to be, but as it never is, within twenty-one days from the making of the winding-up order, there would be no necessity whatever for calling any partial and informal meeting. The rules under the Winding-up Act, 1890, do not follow the Act in this respect. The report of the inter-departmental committee calls attention to the great delay in holding the statutory first meetings, the average time being stated in the report to be from two to three months. Evidence was, however, adduced shewing that the real average would be about four months, and in a recent case it exceeded seven months. The council consider that much of the delay is attributable to the fact that the official receiver and his admittedly insufficient staff have been so overburdened with the work of administration that the period of twenty-one days fixed by the Act has been too short to permit them to prepare for the first meetings. Much needless delay also arises because the officials find it impossible in a short time to complete and verify the elaborate accounts and reports hitherto assumed to be necessary. But whatever be the cause of the delay, it enables the official receiver to realize such of the assets as can readily be turned into money, the result being that, as a rule, far more assets are got in before the date of the first meeting than are left to be realized by the liquidator whom that meeting may appoint. The details of thirty cases were given by Mr. Stewart, the official receiver, in the course of his examination. In twenty-two out of the thirty more was realized before the date of the first meeting than after, and in five out of the thirty the whole of the assets appear to have been realized before the first meetings were held. It cannot be fairly suggested that this ought to be the result of any provisional liquidatorship. The duties, or what ought to be the duties, of a provisional liquidator are accurately defined by Sir John Hibbert's letter. He "may properly intervene to prevent fraud or waste in dealing with the property of a company in liquidation until the creditors and shareholders have had full opportunity to organize their own defence." But no provisional liquidator ought, in the absence of grave necessity, to realize the greater part of the assets of a company, as appears to be now the rule rather than the exception. It may be said that it is only in the case of the smaller companies that the bulk of the assets are realized before the first meetings are held. But it appears from Mr. Stewart's evidence that as provisional liquidator he realized in one case £7,571, in another case £28,275, in another £57,028, in another £13,118, and in another £18,738. Indeed, the council believe that it has never been suggested that any attempt is made by an official receiver to preserve things as far as possible *in statu quo* until a permanent liquidator is appointed. The principle adopted is, as stated by Mr. Stewart in his evidence, that the easiest way to protect assets is to get them in. There is no doubt, also, that the great and habitual delay in calling the first meetings and the pressing on of realization in the meanwhile operate largely on the minds of creditors when they are ultimately called on to decide whether or not they should take matters out of the hands of the official receiver. It is represented to them, in the majority of cases, that the greater part, and in some cases that the whole, of the realization is already done. It is not, therefore, surprising that they should be reluctant to displace an official who is acquainted with the circumstances of the estate, and has already done the greater part of the work. Moreover, in fraudulent cases, the official receiver is looked upon as a kind of public prosecutor appointed by the State to avenge the cause of the deluded creditor or speculator. These are, it is believed, the main reasons which have led to the appointment of the official receiver as permanent liquidator in a number of winding-up cases, and have given him an enormous advantage in competing with professional men for the office of liquidator. The report of the departmental committee and the evidence upon which it was based contain much interesting matter bearing upon the question of officialism, but it is only possible to refer to a few points. The council in its former reports on this subject pointed out that a desire to secure for the department the fees which result from a realization of the assets does influence the department in clinging to the realization. This is confirmed by Mr. Stewart, who stated in his evidence that if it were decided that the official receiver should not act as liquidator, this would lead to a very great reduction of the fees; that those fees amounted to £11,000 (last year they exceeded £16,000), and that if the official receiver were no longer to act as liquidator the fees would be reduced by two-thirds. The fees charged by the department are in many cases out of all proportion to the amount or difficulty of the work done. For instance, in the case of the English Bank of the River Plate, the remuneration alone, during the six months for which the official receiver was in office, amounted to £4,394, and the company, which was reconstructed and not liquidated, had in addition to pay for a special manager, clerks' salaries, and other heavy expenses. To the official receiver's fees must also be added the interest upon enormous sums of money retained by the department in its hands. During the year ending the 31st of March, 1893, the dividends upon funds standing to the credit of the companies liquidation account was £10,392, which sum was retained by the department instead of being credited to the companies to which it belonged. In the case of one of the Australian banks which was reconstructed the official receiver, notwithstanding remonstrances, required £335,000, which was outstanding on first-class securities realizable on twenty-four hours' notice, to be realized and paid over to the Board of Trade. This was done, and for the time during which the money remained in the hands of the department all interest upon it (which, even at 2½ per cent., would have amounted to nearly £700) was lost to the company. If space permitted other instances could be given in which the department has claimed heavy remuneration, and has realized and retained in its hands large sums, while the small amount of work done by the official receiver has been out of all proportion to the expense to which the estates have in this way been put. In the departmental inquiry some light was thrown upon the peculiar position of the official receiver when he assists in the formation of a new company for the purpose of taking over the assets and business of a company of which he is liquidator, although it appears that in only one instance has such a course been taken. In that case the articles of association of the new company were submitted to the official receiver, and he was consulted as to the proposed board of directors. The new company was started under the ægis of the official receiver, a fact well known to the public, who were asked to subscribe the capital, although it might not have been so well known that, as Mr. Stewart stated, he threw the whole of the responsibility on the reconstruction committee. This is a very anomalous position for a public officer to occupy. As an example of the class of work now undertaken by officials, the following may be given. It appears from the evidence of Mr. Wheeler, an assistant official receiver, that in the case of the Liberator group of companies the official receiver is now engaged upon the "completion of unfinished properties, development of building estates, disposal of property, management of Hockley Hall Colliery, management of Brading Harbour Estate (including two hotels), the completion of Whitehall Court, letting it or realizing it as the case may be, also of the Hyde Park Club and Chambers, Knightsbridge." For carrying out these operations, and to discharge pressing liabilities, about £1,500,000 had to be borrowed. To assist him in this class of work the official receiver appoints managers, one of whom receives £3,000 a year, and is provided with a staff of clerks. The remark made upon Mr. Wheeler's evidence by Mr. Justice Vaughan Williams, who also gave evidence, was that "it is not convenient that a public functionary, or a public department, should be much mixed up in the completion of buildings for the market, or in the raising of money for the purpose of completing these buildings." On another occasion the learned judge is reported to have said in court: "In the course of the past twelve months I have thoroughly satisfied myself that there are many cases in which the administrations are of such a character that the official receivers, however able or zealous they may be, are not the most appropriate and fitting persons to act. It seems to me that wherever there is a business to be carried on, wherever there are commercial transactions to be entered into, wherever there is buying and selling, wherever there is borrowing of money necessary in order to put the property to be administered in such a condition that it can be taken into the market, in all these cases and many other similar cases, the official receivers cannot in the nature of things perform their duties nearly so well as a commercial liquidator can do." The second annual report of the Board of Trade under section 29 of the Companies (Winding-up) Act, 1890, was presented to Parliament on the 15th of February, 1894. This report is for the year ending the 31st of December, 1892, and it will be observed that it was not presented until considerably more than a year after that date. The Inspector-General avails himself once more of the opportunity to express his opinion that the investigation and exposure of defects in the formation and management of companies and the punishment of misfeasance and fraud can only as a rule be done efficiently by an official occupying the position of a liquidator and having full administrative powers. If this contention is to prevail, the legitimate conclusion is that in no case ought the persons interested to be allowed to appoint a liquidator of their own choosing, even in a voluntary liquidation; a conclusion from which even the Inspector-General shrinks. In view of the above contention it seems desirable to point out what are the duties of an official receiver with regard to investigation, and to inquire how far he is likely to be hampered in the exercise of them by the fact that some person other than himself is the liquidator of the company. The 8th section of the Act of

1890 requires the official receiver to report to the court (*a*) as to the amount of capital issued, subscribed, and paid up, and the estimated amount of assets and liabilities; (*b*) as to the causes of failure; and (*c*) whether in his opinion further inquiry is desirable as to any matter relating to the promotion or failure of the company, or the conduct of its business. He may also, if he thinks fit, make a further report, stating the manner in which the company was formed, and whether in his opinion any fraud has been committed, and any other matters which he thinks is desirable to bring to the notice of the court. Obviously there is nothing in such a report which would require the realization of assets or anything more than access to the books and documents of the company, and full opportunities for examining its officers and promoters. This is fully provided for by the 4th section of the Act, which directs that liquidators shall give the official receiver such information and such access to and facilities for inspecting the books and documents of the company, and generally such aid as may be requisite for enabling that officer to perform his duties under the Act; and if a liquidator failed in his duties in this respect the Board of Trade could without doubt, under the 25th section, procure his removal. The theory that realization and division of proceeds are as a general rule necessary for the purpose of a proper investigation of the company's affairs by an official receiver is one which is not countenanced or suggested by the Act itself, but has been put forward by the officials themselves since the Act was passed. In its former reports on this subject the council has more than once expressed the view that the position of official receivers, in enforcing the disciplinary provisions of the Act of 1890, should be strengthened and their powers even enlarged, and that one reason why they should be relieved of the duties of administering insolvent estates is that they may be enabled to devote their whole energies to their disciplinary duties. It must be obvious that the present state of the law, providing as it does that in every case an official shall by virtue of his office become receiver or provisional liquidator, thus throwing all liquidating estates into the hands of officials for an indefinite and often for a very long period, is alike unjust to the creditors or shareholders to whom such estates belong, and to professional men whose business it is to conduct or assist in such liquidations. No interference by a Government department with private affairs of this nature should be tolerated, and the contention of the society has always been that the officials of such a department, while possessing every facility for making inquiries and bringing offenders to justice, should be allowed to take no part whatever in the administration of estates. Even if it were the fact, which it has never been shewn to be, that officialism resulted in work being for a time done more efficiently and economically than if it were carried out by private enterprize, it would be unjustifiable to resort to such a system. The State has no right to create and endow a privileged class to compete on unfair terms with private persons, who only too often feel the difficulty of providing reasonable means of subsistence, even when not exposed to official competition. Such a system would not be tolerated for an instant if applied to ordinary mercantile pursuits, and when from time to time attempts have been made to infringe upon the principle that the State should abstain as far as possible from entering into competition with persons carrying on such pursuits, they have been at once resented and defeated. To bring the existing law into conformity with these principles no very extensive alterations are required, and some of these could be effected by rules and without an Act of Parliament. In Appendix A to this report will be found a summary of provisions which the council consider would go far to remedy existing defects, and would at the same time increase the powers of the Board of Trade and of the court in investigating and punishing delinquencies connected with insolvency, and in exercising the fullest possible control over trustees and liquidators. Appendix B contains a summary of reasons against the development of officialism in connection with bankruptcy and winding-up matters.

THE LAND TRANSFER BILL.

This Bill came on Tuesday before the House of Lords Standing Committee.

The Marquis of Salisbury asked for an explanation of sub-section (*b*) section 4, which provides that a tenant for life may be registered as proprietor of the land on the condition—"That the principal mansion-house (if any) within the meaning of section 10 of the Settled Land Act, 1890, and the pleasure grounds and park and lands (if any) usually occupied therewith (which house and lands shall be distinguished by reference to a map), shall not, until further order, be transferred by the registered proprietor without the consent of the trustees of the settlement (naming them) or an order of the court." He wished to know how this sub-section would work under the proposed new estate duty, inasmuch as it forebade the sale unless the consent of the trustees were obtained.

The Lord Chancellor said the Bill was intended to deal with the law as it stood. At present the tenant for life could not sell except with the consent of the trustee, but under the proposed estate duty some modification of this Bill might be necessary, and if the Estate Duty Bill passed, he would take care to watch that point.

The Marquis of Salisbury said if this sub-section passed, the tenant for life would be powerless in the case of a mortgaged property upon which no further money could be raised.

The Marquis of Bath thought that the money realized from the sale would be available for estate duty.

The Marquis of Salisbury.—Yes, but under this clause you are not allowed to sell.

On the motion of the Lord Chancellor, the Committee agreed to insert the words "except where the sale thereof is permitted by the settlement."

On Clause 6, which deals with the devolution of the legal interest in real estate on death, a long discussion took place, in the course of which

The Marquis of Salisbury suggested that it would be better not to read this Bill a third time until they had seen the final form of another Bill (the Finance Bill) which was now being discussed in the House of Commons.

The Earl of Selborne supposed that when that Bill came up to their lordships' House they would not be able to touch a word of it.

The Marquis of Salisbury trusted that the noble and learned earl would not lend his great authority to that doctrine. He should imagine that, in dealing with that Bill, their lordships would only be restricted so far as the clauses directly dealing with taxation were concerned.

The Earl of Camperdown thought it would be advisable to postpone the Committee stage.

The Marquis of Salisbury said that, if necessary, the Bill could be recommitted. It would certainly lose nothing from passing through the ordeal twice.

The clause was agreed to, as were the remaining clauses, and the Bill was ordered to be reported to the House.

LAW SOCIETIES.

UNITED LAW SOCIETY.

April 23—Mr. C. W. Williams, and later Mr. R. C. Nesbitt, in the chair.—Mr. J. S. Green moved: "That the judgment of the Court of Appeal in *Re an Arbitration between the London County Council and the London Street Tramways Co.* was wrong." Mr. A. W. Marks opposed, and submitted that the award of the arbitrator was based upon the right principle, and the Court of Appeal were right in upholding such award. After Mr. Williams, Mr. C. P. R. Young, Mr. Begg, Mr. N. C. Simner, and Mr. B. Hawkins had addressed the meeting, and Mr. Green had replied, the motion was carried by two votes.

SOLICITORS' BENEVOLENT ASSOCIATION.

The usual monthly meeting of the board of directors of this association was held at the Law Institution, Chancery-lane, London, on Wednesday, the 9th inst., Mr. John Henry Kays in the chair. The other directors present were:—Messrs. W. Beriah Brook, H. Morten Cotton, Grantham R. Dodd, William Geare, S. Cozens-Hardy (Norwich), J. C. Moberly (Southampton), R. G. Pidcock (Eastbourne), Henry Roscoe, Sidney Smith, R. W. Tweedie, W. Melmoth Walters, E. W. Williamson, Frederic T. Woolbert, and J. T. Scott (secretary). A sum of £255 was distributed in grants of relief, two new members were admitted to the association, and other general business was transacted. The thirty-fourth anniversary festival of the association is to be held on Wednesday, the 27th of June, at The Albion, Aldersgate-street, when the chair will be taken by Mr. William Dawes Freshfield.

LAW STUDENTS' JOURNAL.

INCORPORATED LAW SOCIETY.

Honours Examination.

April, 1894.

At the examination for honours of candidates for admission on the roll of solicitors of the Supreme Court, the examination committee recommended the following as being entitled to honorary distinction:—

First Class.

[In order of Merit.]

Francis William Wigglesworth, LL.B., who served his clerkship with Mr. William Wigglesworth, of the firm of Messrs. Wigglesworth & Rogerson, of Manchester.

Alexander Webb Andrews, who served his clerkship with Mr. Thomas Noon Talfourd Strick, of Swansea; and Messrs. Tamplin, Tayler, & Joseph, of London.

Arthur Rhys Roberts, who served his clerkship with Mr. John Glynne Jones, of Bangor; and Messrs. Jaques & Co., of London.

John Minturn Quicke, B.A., who served his clerkship with Mr. William Richard Stevens, of London.

Edwin Arthur Orford, LL.B., who served his clerkship with Mr. William Orford, of Manchester.

Second Class.

[In Alphabetical Order.]

Samuel Hooley Ackroyd, who served his clerkship with Mr. Robert Glassford Lawson, of Manchester; and Messrs. Chester & Co., of London.

Frank Allen, who served his clerkship with Mr. George Newborn, of the firm of Messrs. Taylor & Newborn, of Epworth.

James William Browne, who served his clerkship with Mr. James Oswald Davidson, of South Shields.

Adam Fox, who served his clerkship with Mr. Samuel Beaumont, Mr. Marshall Rigby, and Mr. George William Fox, all of Manchester.

William Alfred Francis, who served his clerkship with Mr. Edwin Perkins Ridley, of Ipswich; and Mr. John Henry Dresser, of London.

Algernon Lesser, who served his clerkship with Mr. John Wreford Budd, of the firm of Messrs. Budd, Johnson, & Jecks, of London.

Ernest Smith, who served his clerkship with Messrs. Richard Hankinson & Son, of Manchester.

William Sutton, who served his clerkship with Mr. George Wilkinson, of Newcastle-upon-Tyne; and Messrs. Pritchard & Sons, of London.

THIRD CLASS.

[In Alphabetical Order.]

Walter Dodgson, B.A., who served his clerkship with Mr. George Trenam, of the firm of Messrs. Addleshaw, Warburton, & Trenam, of London.

Phillip Herbert Tankerville Godson, who served his clerkship with Mr. John Louch, of Langport.

Herbert Hutchinson, who served his clerkship with Mr. John Smith, of the firm of Messrs. Smith, Leech, & Bostock, of Derby.

Charles Ernest Innes, who served his clerkship with Mr. Montgomery Hooper, of Birmingham; and Messrs. Harrison & Davies, of London.

Robert Wharton Lewis-Lloyd, B.A., who served his clerkship with Mr. John Thornhill Morland, of Abingdon, Berks.

Thomas Edgar Rodgers, who served his clerkship with Messrs. Dixon & Syers, of Liverpool; and Messrs. Woodcock & Sons, of Haslingden.

Benjamin David Thomas, who served his clerkship with Mr. Herbert Mouger and Mr. Andrewes Ingram, of the firm of Messrs. Davies & Ingram, of Swansea.

The Council of the Incorporated Law Society have accordingly given class certificates and awarded the following prizes of books:—

To Mr. Wigglesworth—prize of the Honourable Society of Clement's-inn—value about £10; and the Daniel Reardon prize—value about 20 guineas.

To Mr. Andrews—prize of the Honourable Society of Clifford's-inn—value 10 guineas.

To Mr. Roberts—prize of the Honourable Society of New-inn—value 10 guineas.

To Mr. Quicke and to Mr. Orford—prizes of the Incorporated Law Society—value 5 guineas.

To Mr. Browne—"The John Mackrell prize"—value about £12.

The council have given class certificates to the candidates in the second and third classes.

Forty-five candidates gave notice for the examination.

LEGAL NEWS.

APPOINTMENTS.

Mr. JAMES BREESE, solicitor, of the firm of Breese & Suggett, of 40 and 40B, Aldersgate-street, London, has been appointed a Commissioner to administer Oaths. Mr. Breese was admitted on the 3rd of February, 1888.

Mr. EDWARD ALBERT BELL, solicitor, of the firm of Carter & Bell, of 6, Idol-lane, London, has been appointed a Commissioner for Oaths. Mr. Bell was admitted in November, 1887.

Mr. WM. MARTIN, solicitor, 50, Bishopsgate-street Within, has been appointed a Commissioner for Oaths. Mr. Martin was admitted in March, 1887.

Mr. GEORGE STEWART MASON, solicitor, Rushden, Northampton, has been appointed a Commissioner for Oaths. Mr. Mason was admitted in April, 1885.

Mr. HERBERT JOHN MARCUS, LL.B., solicitor, Broad-street-avenue, E.C., has been appointed a Commissioner for Oaths. Mr. Marcus was admitted in July, 1884.

Mr. JOHN NEWMAN, solicitor, Southampton, has been appointed a Commissioner for Oaths. Mr. Newman was admitted in December, 1887. He is clerk to the Commissioners of Taxes for one of the divisions of Southampton.

CHANGES IN PARTNERSHIPS.

DISSOLUTIONS.

JOHN HART and THOMAS BARTON HOLMES, solicitors (John Hart & Holmes), 22, Great Winchester-street, E.C. April 27.

CHARLES PEARSON PRITCHARD and GEORGE MAFFEY, solicitors (C. P. Pritchard & Maffey), 27, Gracechurch-street. April 30.

[*Gazette*, May 8.

GENERAL.

The appointments of Sir John Rigby to be Attorney-General and Mr. R. T. Reid to be Solicitor-General are gazetted.

At the Greenwich Police Court on the 24th ult. John S. Morphew was summoned at the instance of the Incorporated Law Society for falsely pretending to be a solicitor. Mr. R. H. Humphreys prosecuted; and Mr. Antill defended. Mr. Humphreys said he understood that the defendant would plead guilty. He read the following letter, which the defendant had sent from his private address to Mr. Henn, of Notting-hill:—"I am instructed by Mr. F. Hutchinson to apply to you for the balance of an account due to him for flour delivered as far back as February 23, 1892, amounting to £10 10s., together with interest at five per cent. to date, £1 1s., and the costs 3s. 6d., in all £11 14s. 6d. I give you till Friday next (February 23) for reply, or otherwise I shall be obliged to take proceedings to recover." Mr. Antill said the case was an exceptional one. The defendant was clerk and bookkeeper to Mr. Hutchinson, of the Corn Exchange, on whose behalf he applied for the money due. He held a responsible position, and had neither profit nor advantage to gain by writing the letter. Mr. Humphreys: He asked for 3s. 6d. costs. Mr. Kennedy said that that was an ugly feature of the case. Mr. Antill said there was no doubt of the stupidity of the defendant's conduct. The defendant used this note paper with a printed address at the top for his ordinary private correspondence. Mr. Kennedy fined the defendant 20s. and 22s. costs.

At the Mart, Tokenhouse-yard, last week Messrs. H. E. Foster & Cranfield sold two life policies of £3,000 each, upon lives of 71 and 69 years, for £2,450 and £2,650; also a policy for £300, upon a life of 60 years, for £195. The absolute reversion to two-thirds of a freehold estate at Islington, producing £1,111 per annum, upon the decease of twin sisters aged 59 years, sold for £3,250.

At the annual meeting on Thursday of the National Provincial Bank of England the report was adopted, the retiring directors were re-elected, and Mr. Edwin Waterhouse and Mr. Wm. Barclay Peat were re-elected auditors for the current year. The best thanks of the proprietors were given to the directors, general managers, and other officers of the bank for their efficient services, and to the chairman for his able conduct in the chair.

The report of the Pelican Life Insurance Co. for the year ended December 31 states that 450 new policies were issued, assuring £341,595, of which £294,095 was retained by the company. The total number of policies in force on December 31, 1893, was 4,494, assuring, with bonus and after deduction of reassurances, the sum of £3,461,792. The total funds now amount to £1,304,594, being an increase of more than £20,000 in the year. The income from premiums (after deduction of reassurances) was £100,697; and the income from interest was £51,544, shewing an average rate, after deduction of income tax, of £4 1s. 3d. per cent. upon the total funds invested and uninvested. The claims amounted to £94,218, of which £1,600 was for endowment assurance policies matured. The expenses of management, inclusive of commission, amounted to £16,039. The directors recommend a dividend of 10 per cent. on the amount of paid-up capital, or 2s. per share.

BIRTHS, MARRIAGES, AND DEATHS.

BIRTHS.

HOPE.—May 6, at Eastham, Cheshire, the wife of Collingwood Hope, barrister-at-law, of a daughter.

MUSKETT.—May 2, at 3, Cambridge villas, East Twickenham, the wife of Herbert George Muskett, solicitor, of a daughter.

SURRAGE.—April 27, at 76, Regent's-park-road, N.W., the wife of E. J. Rocke Surrage, barrister-at-law, of a son.

WHITE.—May 6, at 92, Lexham-gardens, W., the wife of Charles Arnold White, barrister-at-law, of a daughter.

MARRIAGES.

BENNETT—PREST.—May 7, at St. Mary's Church, Crumpsall, Manchester, Sidney Baxter Bennett, solicitor, Moorgate-street, London, to Elizabeth Ellen, widow of Henry Edgar Prest, barrister-at-law.

BRADLEY—PAYN.—April 26, at Dover, Augustus Montague Bradley, solicitor, Dover, to Hilda, eldest daughter of Sydenham Payn, solicitor and coroner for Dover and Liberties.

HARRISON—ARDAGH.—April 25, at Christ Church, Lancaster-gate, Harrop W. A. Harrison, barrister-at-law, to Una Francis, fourth daughter of General R. D. Ardagh, I.S.C., of 23, Inverness-terrace, Hyde-park.

HARVEY—LAIRD.—April 28, at Marchmont, Port Glasgow, Eustace John Harvey, M.A. Oxon, solicitor, to Agnes, daughter of John Laird, Marchmont, Port Glasgow, J.P.

SHAW—MORTIMORE.—May 8, at St. Saviour's Church, St. George's-square, Walter Sidney Shaw, barrister-at-law, to Dorothy Emma, third daughter of Foster Mortimore, of 78, Eccleston-square, S.W.

DEATHS.

CROSS.—April 30, at Ladywell, Bournemouth, George Edmund Kynaston Cross, M.A., barrister, aged 31.

SHEFFIELD.—May 7, at St. Helier's, West-hill, Sydenham, John Sheffield, M.A., barrister-at-law, Lincoln's-inn, aged 88.

WINDING UP NOTICES.

London Gazette.—FRIDAY, May 4.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ANGLO-AMERICAN GOLD CURE CO, LIMITED—Creditors are required, on or before June 30, to send their names and addresses, and particulars of their debts or claims, to Willie Rowland Waller, Jewry House, 28, Old Jewry

BARRY DOCK PAINT AND COLOUR CO, LIMITED—Creditors are required, on or before June 15, to send their names and addresses, and particulars of their debts and claims, to Arthur Herbert Roberts, Palmerston bldgs, 34, Old Broad st. Vachell, Cardiff, solor for liquidator

BIDASOA RAILWAY AND MINES, LIMITED—Creditors are required, on or before June 14, to send their names and addresses, and particulars of their debts or claims, to William Williams, 95, Gresham st

CHARLES KERSHAW & SONS, LIMITED—Creditors are required, on or before May 26, to send their names and addresses, and particulars of their debts or claims, to William Lees, 26, Stamford rd, Mossley. Fletcher, Ashton under Lyne, solor for liquidator

JOHNSON & JOHNSON, LIMITED—Creditors are required, on or before June 11, to send their names and addresses, and particulars of their debts or claims, to Thomas Henry Lonsdale, 12A, Long lane. Paddison & Co, Abchurch lane, solors for liquidator

LONDON AND BIRMINGHAM MANUFACTURING CO, LIMITED—Creditors are required, on or before June 12, to send their names and addresses, and particulars of their debts or claims, to James Wright, 12, George st, Richmond, Surrey. Reynolds, West Smithfield, solor for liquidator

NEWINGTON WATER CO, LIMITED—Creditors are required, on or before May 21, to send their names and addresses, and particulars of their debts or claims, to Douglas Glover Joy, Welton Hill, Yorks. T. & A. Priestman, Hull, solors for liquidator

FRIENDLY SOCIETY DISSOLVED.

WELLINGTON LODGE, Philanthropic Order of Odd Fellows, Nag's Head Inn, Week st, Maidstone. April 26

SUSPENDED FOR THREE MONTHS.

COTTINGHAM UNITED FRIENDLY SOCIETY, Duke of Cumberland Inn, Cottingham, Yorks. April 28

London Gazette.—TUESDAY, May 8.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CASTLETON CHEMICAL Co, LIMITED—Creditors are required, on or before May 31, to send their names and addresses, and particulars of their debts or claims, to Thomas H. Barron, 8, Lendal, York. Learoyd & Co, Huddersfield, solors for liquidators

PRINCE LUBOMIRSKI ESTATES PETROLEUM SYNDICATE, LIMITED—Petn for winding up, presented May 3, directed to be heard on May 23. Rossiter, 37, Coleman st, solor for petner. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of May 22

STEAM YACHT "VALIANT" Co, LIMITED—Creditors are required, on or before June 22, to send their names and addresses, and particulars of their debts or claims, to Thomas S. Kind, 93, Church st, Birkenhead

FRIENDLY SOCIETIES DISSOLVED.

FLOWER OF KENT LODGE, Druids Friendly Society, Bridge House Tavern, Strood, Kent. May 5

FRIENDSHIP AND UNITY BENEFIT SOCIETY, Bathurst Arms, North Cerney, nr Cirencester, Glos. May 5

HAVELOCK GIFT FUND FRIENDLY SOCIETY, 144, Whitechapel rd. May 5

MOON AND STARS LODGE, Independent Order of United Brothers, Midland Unity, Friendly Society, Great Northern Inn, Langley Mill, Nottingham. May 5

SOCIAL COVENANT LODGE, TEMPLE OF FRIENDSHIP LODGE, ENGLAND'S GLORY LODGE, and GENERAL SIR JOHN MOORE LODGE, all of the Grand United Order of Odd Fellows, and held respectively at the the Three Tuns Inn, Market pl, Chesterfield; Crown Inn, Lord's Mill st, Chesterfield; Peacock Inn, Cutthorpe; and King and Miller Inn, Chesterfield, all in Derbyshire. May 5

SOUTHPORT UNION FRIENDLY SOCIETY, 14, Union st, Southport, Lancs. May 5

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 20.

CHESTER, JOHN, Raunds, Northampton, Farmer May 28 Ellis and Everard v Chester, Stirling, J Simpson, Wellingborough

HODDING, GEORGE CARR, Moreton, Ongar, Essex, Major-General May 21 Bowlby v Hodding, North, J Robbins, Surrey House, Victoria Embankment

MITCHELL, TITUS, Fordingbridge, Salisbury, Hants, Printer May 21 Rock v Mitchell, Stirling, J Davy, Fordingbridge

London Gazette.—TUESDAY, April 24.

SEDDON, DAVID, Malvern Link, Worcester, Clerk in Holy Orders May 18 Seddon v Seddon, North, J O'Brien, 47, Strand

London Gazette.—FRIDAY, April 27.

HYMAN, WOOLF, Aldersgate st, Furrier May 22 Teather v Hyman, Stirling, J Pritchard & Co, Little Trinity lane

London Gazette.—TUESDAY, May 1.

EVANS, MARGARET, Llanfyllin, Montgomery May 25 Evans v Jones, North, J Pughe, Llanfyllin

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, April 24.

ALDERTON, THOMAS HENRY, Edgware rd, Solicitor June 1 Aston & Co, Edgware rd

ARTINDALE, WILLIAM, Boston, Gent May 7 Waite & Co, Boston

BERENS, ABRAHAM, Bayswater June 30 McKenna & Co, Basinghall st

BERNIN, CHARLES CHRISTIAN LEONARD, Huddersfield, Pork Butcher May 24 Fisher, Huddersfield

BREEDON, HARRIET, Forest Hill, Widow May 30 Blandy & Co, Reading

CATOR, AURELIA, Carshalton, Widow May 23 McClellan, Ealing

DAVIS, MARY, Leicester, Widow June 21 Reece & Harris, Birmingham

DENISON, ANN MACKENZIE, Leeds May 20 Richardson, Bradford

DUNCOMBE, MATILDA, Bloomsbury, Spinster May 25 S. M. & J. B. Benson, Clement's inn

EDWARDS, EDWARD, Margate, Milkman May 16 Webster & Webster, Lincoln's inn fields

EMERSON, ROBERT, Upper Holloway, Chemist June 4 Day & Co, Strand

FISHER, FREDERICK WILLIAM, Doncaster, Solicitor June 9 Hollams & Co, Mincing lane

GETTING, LAURA, Maidenhead May 29 Robinson & Stannard, Eastcheap

HALL, WILLIAM, Sharples, Lancaster, Farmer May 21 Balshaw, Bolton

HARDING, MARTIN STEPHEN, Stoke Gifford, Farmer June 1 Brown, Bristol

HOUSLEY, AMBROSE, Sheffield, Publican June 1 Taylor & Co, Sheffield

KELLY, MARY ELLIOTT, South Shields June 4 Newlands & Newlands, South Shields

LEWIS, WILLIAM, Haverfordwest, Newspaper Proprietor May 14 Davies & Co, Haverfordwest

LONGDEN, Major Gen CHARLES SCUDAMORE, R.A., Crawley, Sussex June 6 Munns & Longden, Old Jewry

LUXMOORE, CORYNDON HENRY, St John's Wood, Esq June 1 Langdale, Holborn viaduct

MALLON, JOHN, Seacombe, Gent May 19 Neville, Liverpool

MARSH, WILFRED, Uxbridge rd, Gent May 31 Wood & Wootton, Fish st hill

NUTTALL, FREDERICK, Keighley, Coachbuilder May 25 Spencer & Clarkson, Keighley

O'SHAUGHNESSY, WILLIAM EDWARD, West Kensington, Gent May 21 Gray, Aldersgate street

PEARMAN, FRANCIS, Harborne, Stafford, Farmer May 31 Smith & Co, Birmingham

PERRY, JOHN, Hayward's Heath, Esq June 6 Munns & Longden, Old Jewry

SHACKELL, THOMAS, Payhembury, Devon, Grocer April 30 Brutton, Exeter

STAPYLTON, MARTIN BRYAN, Albert Hall Mansions, Esq May 31 Rooper & Whateley, Lincoln's inn fields

TARLETON, SARAH, Smethwick, Stafford May 5 Gem & Co, Birmingham

TEMPLEMAN, PETER KNIGHTLY, Great Portland st, Bookseller May 31 Wilkinson & Co, Bedford st

THOMAS, DAVID, Carmarthen, Auctioneer June 1 Thomas, Carmarthen

UMFREVILLE, SAMUEL CHARLES, Greenhithe June 1 A R & H Steele, College hill

WHITEHOUSE, DANIEL, Newport, Mon, Tin Plate Manufacturer May 29 Lyne & Co, Newport, Mon

WHITE-POPHAM, FRANCIS, Esq, Shanklin, Hants June 1 Bailey, jun, Newport, I W

WILKINSON, WILLIAM, Leigh, Builder May 30 Widdows, Leigh, Lancs

London Gazette.—FRIDAY, April 27.

ABBOTT, JOSEPH RICHARD, Birmingham May 26 Crockford, Birmingham

ADAMS, LOUISA MARY, Clifton June 5 Carr & Martin, Gt Tower st

ALLCOCK, CHARLES, Nottingham, Cabman May 25 Lucas & Rorke, Nottingham

ARMSTRONG, ISABELLA, Lancaster June 14 Maxsted & Gibson, Lancaster

BENNETT, THEOPHILUS, Sheffield May 31 Ashington & Co, Sheffield

BILLINGTON, CHARLES, Birkenhead, Gent June 1 Lamb & Kyffin-Taylor, Birkenhead

BONNELL, JOHN, Warrington, Engineer June 7 Davies & Co, Warrington

BRADLEY, JAMES, Pensnett, Surgeon May 28 Ward, Dudley

BREADMORE, GEORGE, Stockbridge, Maltster June 1 Smith & Son, Andover

BRIDGES, GEORGE MICHAEL, Bristol, Gent May 31 A. G. & N. G. Heaven, Bristol

BROWN, FRANCES ANNE, Tamworth, Widow May 31 Hughes, Blackheath

CALTHORPE, Baron, Grosvenor sq June 1 Milward & Co, Fleet st

CARTER, ELIJAH, Kensington May 23 Troughton, Lincoln's inn fields

CROSSLAND, JOHN, Daybrook, Notts June 2 Burton & Briggs, Nottingham

DAWSON, ANNE CLARK, Keswick, Spinster May 31 Batesons & Co, Liverpool

DEARE, MARGARET, Englefield Green May 25 Upton & Co, Austinfriars

FLIGELSTONE, HENRIETTA, Cardiff, Widow Forthwith Cousins, Cardiff

GREENWELL, HANNAH TODD, Darlington, Spinster May 30 Waldy, Darlington

GRIFFIELD, CHARLES VAUGHAN, Weston super Mare, Esq May 31 A. G. & N. G. Heaven, Bristol

HARGRAVE, WILLIAM, Hoveton Saint Peter, Farmer May 23 Goodchild, Norwich

HARRISON, WILLIAM BLENKIN, Kingston upon Hull, Ship Chandler June 1 Gresham, Hull

HENDERSON, ELIZABETH ANN, Morpeth, Widow May 28 Arnott & Co, Newcastle upon Tyne

HILLIARD, FREDERICA JOSEPHINE, Paddington, Spinster June 1 Angell & Co, Gresham street

HOPPER, WILLIAM, South Shields, Glass Merchant June 4 Newlands & Newlands, South Shields

HOPPER, WILLIAM HEAD, Durham, Clerk June 4 Newlands & Newlands, South Shields

KENYON, AUGUSTA MARY JOHNSTONE, St Leonard's on Sea June 1 Wadeson & Malleson, Austinfriars

LONERGAN, FRANCIS WILLIAM, Hove, Esq May 25 Upton & Co, Austinfriars

LYON, JAMES, Liverpool, Merchant June 8 Mason & Co, Liverpool

MADGE, ANNE, Torquay June 24 Sparks & Pope, Crediton

MADGE, JANE, Torquay June 24 Sparkes & Pope, Crediton

MCKELVIE, ALEXANDER, Great Torrington, Gardener June 13 Doe & Lawman, Great Torrington

NICHOLL, JANE, Swindon, Spinster June 1 Hill, Halifax

NUTTALL, JANE, Bury, Widow May 28 Butcher & Barlow, Bury

NUTTER, LAURA HARDING, St Leonards on Sea, Widow May 28 Bonner & Co, Fenchurch st

OLDHAM, MAGDALENE, York, Widow June 1 Mosely, Bristol

PARDY, HENRY, Wimborne Minster, Gent May 30 Johns, Ringwood

PARISH, MARY ANN, Reading May 31 H & C Collins, Reading,

PENICHE, MARY ALICIA, Ostend May 25 Upton & Co, Austinfriars

PUGHE, TALIESIN WILLIAM OWEN, Liverpool, Physician May 26 Neale, Liverpool

RICHARDSON, EMMA MARY, Rainhill May 14 Owen, Liverpool

RIDAL, GEORGE, Sheffield, Builder June 16 Gould & Coombe, Sheffield

SAGER, GEORGE ALFRED, Blackpool, Gent June 27 Sager, Todmorden

SANTI, CAROLINE, Bath May 18 Pitts Tucker, Barnstaple

SHAW, HENRY, East Ham May 1 Baynes, Dartford

SMITH, MARY ANN, Gt Yarmouth May 5 Burton & Son, Gt Yarmouth

STONE, CHARLES, Thornton Heath, Bootmaker May 21 Edwards & Cohen, Coleman st

STONER, THOMAS FIELD, London Wall June 1 Lewis, London Bridge

SWEETING, ESTHER, Romford May 31 Hunt & Co, Romford

THOMPSON, HANNAH, Epsom May 31 Leslie & Co, Basinghall st

TREETON, BENJAMIN, Stow on the Wold June 12 Francis & Son, Stow on the Wold

WARNER, CAROLINE, York, Widow May 27 Shaftoe, York

WATMOUGH, JOHN, Bradford, Cashier May 31 Atkinson & Ward, Bradford

WILCOCK, RICHARD HENRY, Skirbeck, Lincoln, Gent May 7 Waite & Co, Boston

WOLFENDEN, JANE, Exeter, Tobacconist May 18 Friend & Beal, Exeter

YORKE, SIMON, Erddig, Denbigh, Esq June 30 James & James, Wrexham

London Gazette—TUESDAY, May 1.

BENNETT, GEORGE, Woodlands, Farmer June 6 Dibben, Wimborne

BENT, THOMAS NUTTALL, Sutton in Ashfield, Pork Butcher June 11 Alcock, Mansfield

BODLEY, THOMAS, Parkstone, Dorset, Esq May 26 Griffith & Co, Brighton

BOWNESS, CHARLOTTE MARIA, Boulogne sur Mer June 12 Westhorpe & Co, Ipswich

BRANDON, DAVID HUNTER, France, Engineer June 19 Price & Sons, Walbrook

CARR, MARY, Didsbury May 31 Walley, Manchester

DOBBS, JOSEPH JEROME, Edgbaston May 12 Millward & Co, Birmingham

EFFORD, CHARLES WILLIAM, Dublin, Traveller May 15 Timbrell & Deighton, King William st

GOULD, ANN, Slough, Widow May 26 Dean, Slough

HARTLEY, JAMES, Staindrop, Quarryman May 31 Wilkes & Wilkes, Darlington

HETHERINGTON, WILLIAM URBAN, Manchester, Hat Manufacturer June 10 Nicholls Manchester

HINTON, JAMES, Quinton, Worcs, Beerhouse Keeper May 31 Wright, Cradley Heath

HODGKISS, MARY, Harborne, Spinster June 4 Wall & James, Stourbridge

HOLMES, HENRY OGLE, Henley on Thames, Esq June 1 Twynam, Staple inn

IND, EDWARD, Great Warley, Essex June 1 Haynes & Clifton, King's Arms yard

JENKINS, MARY, Caerphilly May 26 Lewis, Cardiff

KING, WILLIAM, Gapworth pk, Warwick, Farmer June 1 Coleman, Redditch

LANSDELL, GEORGE, Sutton, Surrey, Gent May 29 Wilson, Bedford row
LEE, JOHN, Birkenhead, Tailor May 19 Thompson & Hughes, Birkenhead
LEWIS, MARGARET, Stourbridge June 4 Wall & James, Stourbridge
MILLARD, CAROLINE DOLMAN, Bristol June 4 Day, Bristol
PAYNE, JEMIMA, Bath June 7 Rooke & Coker, Bath
PECK, ELIZABETH, Newmarket May 19 Fenn & Co, Newmarket
POWELL, CHARLES, Knaresborough, Solicitor June 9 Powell & Co, Knaresborough
PUPLETT, ROBERT, Jagersfontein May 31 Budd & Co, Austin Friars
QUICK, EDWARD ALFRED, Southampton May 31 Emanuel, Southampton
RICHARDS, MELVILL, Gracechurch st, Average Adjuster June 16 Gush & Co, Finsbury circus
RUNDLE, CHARLES, Plymouth, Warehouseman May 31 Rundle & Hobrow, Basinghall st
RYLEY, HOWARD PHILIP, Acock's Green, Jeweller's Traveller June 15 Gough, Birmingham
SELWAY, WILLIAM ROBBINS, Bloomsbury, Surveyor May 31 Laundy & Co, Strand
SINGLE, GEORGE, Plymouth, Surveyor May 24 Hawken, Plymouth
SMITH, HENRY BARTON LIDDELL, Charles st June 17 Tyrrell & Co, Piccadilly
SPARKS, JOHN, Southampton, Post Master June 10 Sharp & Co, Southampton
STEPHEN, Sir JAMES FITZJAMES, De Vere gardens, Bart June 15 Western & Co, Essex st
TAYLOR, WILLIAM, Cambridge, Bootmaker May 31 Ginn & Matthew, Cambridge
TEPPER, ANNE, Southampton June 10 Sharp & Co, Southampton
TOMLINSON, MARGARET, St Anthonys on Tyne May 20 Shortt & Fenwicke, Newcastle on Tyne
TROUGHTON, JOHN BATEMAN, Kendal, General Dealer May 31 Thompson, Kendal
VALPY, EMILY ANNE, Prince's gate June 30 Bedford & Co, Gt Tower st
WALLIS, WILLIAM GRAY, Risehow, Cumbrid, Colliery Accountant June 10 Tyson & Hobson, Maryport
WEBB, HENRY HUGH, South Hampstead June 1 Farlow & Jackson, Fenchurch st
WHIFFEN, FREDERICK, Dartmouth pk rd, Clerk June 1 King, Abchurch lane
WOOLLEY, ELIZABETH, Church Cobham, Surrey May 28 Willoughby, Lancaster pl

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, May 4.

RECEIVING ORDERS.

ALLAN, ELIZABETH, Gosforth, Baker Newcastle on Tyne Pet May 2 Ord May 2
BANTEN, CHARLES, Kinson, Dorset, Contractor Poole Pet May 1 Ord May 1
BARKER, W E, Smithfield, Licensed Victualler High Court Pet March 13 Ord April 30
BIGG, ROBERT, Reading, Outfitter Reading Pet April 30 Ord April 30
BIRCH, BENJAMIN, Oldbury, Job Master West Bromwich Pet May 2 Ord May 2
BIRCH, MARY, Liverpool, Timber Merchant Liverpool Pet May 1 Ord May 1
BODSWORTH, SAMUEL, Luton, Licensed Victualler Luton Pet May 2 Ord May 2
BRIGNELL, WILLIAM, Kingston upon Hull, Plumber Kingston upon Hull Pet April 30 Ord April 30
BRUNKER, GEORGE FREDERICK, Bradford, Wilts, Baker Bath Pet May 1 Ord May 1
CARTER, FRANK HART, Leeds, Bricklayer Leeds Pet May 1 Ord May 1
CASTIGLIONE, JAMES LAWRENCE, Crouch hill, Commission Agent Edmonton Pet Feb 15 Ord April 26
CHARLES, MORGAN, Mountain Ash, Glam, Gent Aberdare Pet April 18 Ord May 1
COUSENS, JOHN SCHOTT, Wanstead, Gent High Court Pet April 19 Ord May 1
COX, JOSEPH RICHARD, Strand High Court Pet March 30 Ord May 1
CRAIG, JOHN and HILARY MARLBOROUGH PETERSON, Middlesborough, Ship Managers Stockton on Tees Pet April 13 Ord April 27
CROSS, FREDERIC, Poole, Accountant Poole Pet April 23 Ord May 2
DAYSON, HENRY JAMES, Longton, Grocer Stoke upon Trent Pet April 27 Ord May 1
DELLA TORRE, MARY, Dowager Countess, Uxbridge, Widow Windsor Pet March 30 Ord April 28
DOONAN, PETER, Carlisle, Engineer Carlisle Pet April 30 Ord April 30
GASKELL & SON, Liverpool, Cotton Brokers Liverpool Pet April 14 Ord April 30
GEARING, THOMAS, Lechlade, Baker Swindon Pet April 4 Ord May 1
GRAY, SARAH, Grantham, Widow Nottingham Pet April 14 Ord May 1
HANCOCK, ERNEST, Sheffield, Builder Sheffield Pet May 1 Ord May 1
HANN, HARRY VALENTINE, Petersfield, Butcher Portsmouth Pet April 30 Ord April 30
HANSON, THOMAS, Halifax, Upholsterer Halifax Pet April 30 Ord April 30
HARDY, WILLIAM, Blackwood, Builder Tredegar Pet May 2 Ord May 2
HODGKINSON, JOHN, Wigginton, Staffs, Farmer Birmingham Pet May 1 Ord May 1
HOLT, GEORGE, Woolwich, Ironmonger Greenwich Pet April 25 Ord April 25
HOUGHTON, WILLIAM, Mawnan Smith, Cornwall, Builder Truro Pet May 2 Ord May 2
INGHAM, TOM, and ROBERT WILLIAM READSHAW, Huddersfield, Rugmakers Huddersfield Pet May 1 Ord May 1
JACKSON, SARAH, W Kensington, Costumier High Court Pet April 27 Ord May 1
JAY, FRANK, Newcastle under Lyme, Clothier Hanley Pet May 2 Ord May 2
KERRY, EBENEZER EDWARD, Stoke Newington, Tailor Edmonton Pet April 28 Ord April 28
LEVY, ABRAHAM, Houndsditch, Clothier High Court Pet May 2 Ord May 2
LOGAN, JOHN ALEXANDER, Lydney, Glos, Colliery Proprietor Newport, Mon Pet May 2 Ord May 2
MASON, JOHN, Ince in Makerfield, Licensed Victualler Wigan Pet May 1 Ord May 1
MOGFORD, EDWARD, Jermyn st, Tailor Greenwich Pet April 25 Ord April 25
NEBUDA, L NORMAN, Veneto, Italy, Stock Dealer High Court Pet March 22 Ord May 2
NICOLL, JOHN, Bayswater, Licensed Victualler High Court Pet April 30 Ord April 30
PRINCE, JOSEPH VINCENT, Coalbrookdale, Clerk Madeley Pet May 2 Ord May 2
RAWLINGS, JOSEPH, Brightlingsea, Smack Owner Colchester Pet May 1 Ord May 1
RAYNHAM, JOHN, Great Coggeshall, Patent Medicine Vendor Chelmsford Pet April 28 Ord April 28
ROBINS, THOMAS, Goole, Schoolmaster Wakefield Pet May 1 Ord May 1
SOLLOWAY, CHARLES FOX, Draycott, Butcher Banbury Pet May 2 Ord May 2
TOWNSEND, WALTER JAMES, Selhurst, Cowkeeper Croydon Pet April 28 Ord April 28
TRENDALL, WILLIAM, Gravesend, Printer Rochester Pet April 30 Ord April 30
WATTS, WILLIAM, Faseley, Builder Birmingham Pet April 30 Ord April 30
WHITE, JOSEPH LEDGER, Stockton on Tees, Iron Merchant Stockton on Tees Pet April 30 Ord April 30
WILES, JOHN FLETCHER, Croydon, Cycle Agent Croydon Pet April 30 Ord April 30
WILLIAMS, DAVID, Swansea, Hosiery Dealer Swansea Pet April 30 Ord April 30
WILLIAMS, RICHARD, Holywell, Draper Chester Pet April 30 Ord April 30
WOOD, ISRAEL, Great Grimsby, Clothier Great Grimsby Pet April 18 Ord April 27

The following amended notice is substituted for that published in the London Gazette of April 17:—

BEST, FREDERICK JAMES GEORGE, Croydon, Traveller Croydon Pet March 29 Ord April 12

The following amended notice is substituted for that published in the London Gazette of April 27:—

PARDOE, DAVID, Birmingham, Manufacturer of Hammers Birmingham Pet April 9 Ord April 23

FIRST MEETINGS.

ABBOTT, WILLIAM, Southwark pk rd, Beerhouse Keeper May 11 at 3 Bankruptcy bldgs, Carey st
ALFORD, HENRY THOMAS, Melbury Abbas, Labourer May 12 at 12.30 Off Rec, Salisbury
BALLARD, ELIZA, Manchester, Lodging House Keeper May 11 at 2.30 Ogden's chmbrs, Bridge st, Manchester
BANGERTER, BENEDICT, Pall Mall, Hairdresser May 11 at 2 Bankruptcy bldgs, Carey st
BICKNELL, HENRY ARTHUR, Turnham green, Furniture Dealer May 11 at 3 Off Rec, 95, Temple chambers, Temple avenue
BOWER, WILLIAM, Ironmonger May 11 at 12 Off Rec, St Peter's Church walk, Nottingham
BURLEIGH, ROBERT WILLIAM, Uxbridge, Draper May 11 at 12 Chequers Hotel, Uxbridge
COOK, JAMES, Gt Grimsby, Fish Merchant May 12 at 11 Off Rec, 15, Osborne st, Gt Grimsby
COX, JOSEPH RICHARD, Strand May 11 at 12.30 Bankruptcy bldgs, Carey st
DAVIES, SARAH ANN, and ADELINE EVANS, Brecon, Milliners May 16 at 12 Off Rec, 65, High st, Merthyr Tydfil
DELL, ROBERT, Brighton, Pawnbroker May 11 at 12.45 Off Rec, 24, Railway approach, London Bridge
DE VEAR, CHARLES EDWARD, Cannon st, Accountant May 11 at 12 Bankruptcy bldgs, Carey st
DICKINSON, EDWIN, Birstal, Greengrocer May 11 at 10 Off Rec, Bank chmbrs, Batley
DOONAN, PETER, Carlisle, Engineer May 16 at 12 12, Lonsdale st, Carlisle
ELLIOTT, GEORGE, Durham, Farmer May 11 at 4.30 Three Tuns Hotel, Durham
EVANS, FREDERICK, Monmouth, Grocer May 15 at 2.30 Off Rec, Gloucester Bank chmbrs, Newport, Mon
EVANS, JOHN RICHARD, Corwen, Bootmaker May 11 at 11.45 Priory, Wrexham
EVERATT, THOMAS, Sheffield, Tailor May 16 at 12.30 Off Rec, Figtree lane, Sheffield
FAIERS, SAMPSON, Poplar, Grocer May 18 at 12 Bankruptcy bldgs, Carey st
FAWKNER, SARAH, Gawsworth, Cheshire, Farmer May 11 at 11 Off Rec, 23, King Edward st, Macclesfield
FOSTER, ALFRED, Battersea Park rd, Cheesemonger May 18 at 2.30 Bankruptcy bldgs, Carey st
FOX, SAMUEL, Nottingham, Hosier May 11 at 11 Off Rec, St Peter's Church walk, Nottingham
GOODMAN, ALFRED, Ware, Draper May 11 at 12 Off Rec, 95, Temple chmbrs, Temple avenue
GRAVES, JOSEPH WADDINGTON, Sandwich, Chemist May 11 at 11 Off Rec, 73, Castle st, Canterbury
HAYES, ALFRED, City rd, Bank Clerk May 17 at 2.30 Bankruptcy bldgs, Carey st
HIBBARD, WINTER, Filey, Yorks, Innkeeper May 11 at 12 Off Rec, 74, Newborough st, Scarborough
HUGHES, JAMES, Islington, Licensed Victualler May 17 at 11 Bankruptcy bldgs, Carey st
INGHAM, TOM, and READSHAW, ROBERT WILLIAM, Huddersfield, Rug Makers May 12 at 11 Off Rec, 6, Queen st, Huddersfield
JEFCOAT, JOHN JABEZ EDWARD BREVITT, Wolverhampton, Mineral Water Manufacturer May 22 at 11 Off Rec, Wolverhampton
KITCHING, JOHN, Gutter lane, Mantle Manufacturer May 17 at 11 Bankruptcy bldgs, Carey st
MACE, JAMES, Brighton, Instructor of Boxing May 16 at 12 Off Rec, 4, Pavilion bldgs, Brighton
MARTIN, WALTER GRIFFITHS, Bridlington Quay, Hairdresser May 11 at 11 Off Rec, 74, Newborough st, Scarborough
MASON, ARTHUR, Laughton en le Morthen, Butcher May 16 at 1 Off Rec, Figtree lane, Sheffield
MASON, JOHN, Ince in Makerfield, Licensed Victualler May 12 at 10.30 16, Wood st, Bolton
MCCRACKEN, EDWARD, Rushden, Stonemason May 12 at 3.30 County Court bldgs, Northampton
MCCULLEN, JOSEPH, Sheffield, Labourer May 16 at 12 Off Rec, Figtree lane, Sheffield
MINSHALL, JAMES, Hazel Grove, Cheshire, Draper May 11 at 2.30 Off Rec, County Court chmbrs, Market place, Stockport
MYALL, EDWARD, St Paul's churchyard, Warehouseman May 18 at 11 Bankruptcy bldgs, Carey st
NICOLL, JOHN, Bayswater, Licensed Victualler May 18 at 12 Bankruptcy bldgs, Carey st
OWEN, WILLIAM, Newport, Mon, Draper May 14 at 12 Off Rec, Gloucester Bank chmbrs, Newport, Mon
PEARSON, CHARLES SCHOFIELD, St John's Wood, Carver May 17 at 2.30 Bankruptcy bldgs, Carey st
REDMAN, ARTHUR RAMSDEN, Burton on Trent, Tobacconist May 11 at 2.30 Off Rec, St James's chmbrs, Derby
ROUTH, CHRISTOPHER THOMAS, Kingston upon Hull, Shipwright May 12 at 11 Off Rec, Trinity House lane, Hull
ROWLAND, FREDERICK ARTHUR ALEXANDER, Bucklersbury, Solicitor May 11 at 12.30 Bankruptcy bldgs, Carey street
SARGEANT, THOMAS, Bishop's Waltham, Grocer May 14 at 12 Off Rec, 4, East st, Southampton
SAUNDERSON, CHARLES WILLIAM, Newcastle on Tyne, Traveller May 16 at 11.30 Off Rec, Pink lane, Newcastle on Tyne
SAVIDGE, WALTER JAMES, Preston, Tailor June 1 at 2.30 Off Rec, 14, Chapel st, Preston
SMITH, GEORGE, Llandudno, Car Proprietor May 11 at 4.15 Washington Hotel, Llandudno
SMYTH, BENJAMIN FINGLASS, Liverpool May 12 at 11 Off Rec, 35, Victoria st, Liverpool
SPRINGTHORPE, ROBERT, Derby, Laceband May 11 at 12 Off Rec, St James's chmbrs, Derby
SYMES, PERCY JAMES THOMAS, Hornsey rise, Publisher's Manager May 17 at 12 Bankruptcy bldgs, Carey st
TALBOTT, HARRY CRICHLEY, Upper Tooting, Farrier May 11 at 12 Bankruptcy bldgs, Carey st
TRENDALL, WILLIAM, Gravesend, Printer May 17 at 11.30 Off Rec, Rochester
TROWER, HERBERT ARTHUR, Throgmorton avenue May 11 at 11 Bankruptcy bldgs, Carey st
TUCKER, THOMAS, Kensington, Architect May 17 at 12.30 Bankruptcy bldgs, Carey st
WADDINGTON, BENJAMIN, Barnsley, Rag Merchant May 17 at 11.15 Off Rec, 3, Back Regent st, Barnsley
WHITEHEAD, HERBERT HENRY, Wakefield, Clerk May 11 at 11 Off Rec, Bond ter, Wakefield

ADJUDICATIONS.

AILESBURY, MARQUIS OF (dec'd), Taplow High Court Pet Oct 20 Ord April 30
ALLAN, ELIZABETH, Gosforth, Baker Newcastle on Tyne Pet May 2 Ord May 2
BIGG, ROBERT, Reading, Outfitter Reading Pet April 30 Ord April 30
BRIGNELL, WILLIAM, Kingston upon Hull, Plumber Kingston upon Hull Pet April 30 Ord April 30
BRUNKER, GEORGE FREDERICK, Bradford, Wilts, Baker Bath Pet May 1 Ord May 1
BUSKIN, HENRY MASON PLAISTO, Mark lane, Corn Factor High Court Pet Feb 21 Ord April 30
CALDWELL, JOSIAH, Victoria st High Court Pet March 21 Ord April 3
CARTER, FRANK HART, Leeds, Bricklayer Leeds Pet May 1 Ord May 1
DEACON, ARTHUR MILLS, West Norwood, Builder High Court Pet Feb 9 Ord May 2
DOONAN, PETER, Carlisle, Engineer Carlisle Pet April 30 Ord April 30
EVANS, FREDERICK, Monmouth, Grocer Newport, Mon Pet April 24 Ord April 30
FOSTER, ALFRED, Tooting, Cheesemonger High Court Pet April 3 Ord May 2
GAUNT, FREDERICK, Farsley, Yorks, Cattle Dealer Bradford Pet April 11 Ord April 30
GOSS, HENRY CHARLES, Chiswick High Court Pet Mar 7 Ord May 2
HALL, ROBERT, Birmingham, Theatre Proprietor Birmingham Pet April 6 Ord May 2
HANCOCK, ERNEST, Sheffield, Builder Sheffield Pet May 1 Ord May 1
HANN, HARRY VALENTINE, Petersfield, Butcher Portsmouth Pet April 30 Ord April 30
HARDY, WILLIAM, Blackwood, Builder Tredegar Pet May 2 Ord May 2
HODGKINSON, JOHN, Wigginton, Farmer Birmingham Pet May 1 Ord May 1
HOLMES, THOMAS HENRY, Bootle, Cowkeeper Liverpool Pet April 1 Ord April 30
HOLT, GEORGE, Woolwich, Ironmonger Greenwich Pet April 25 Ord April 25

HOUGHTON, WILLIAM, Falmouth, Builder Truro Pet May 2 Ord May 2
INGHAM, TOM, and ROBERT WILLIAM READSHAW, Huddersfield, Rug Makers Huddersfield Pet May 1 Ord May 1
JACKSON, SARAH, W Kensington, Costumier High Court Pet April 7 Ord May 2
JAY, FRANK, Newcastle under Lyme, Clothier Hanley Pet May 2 Ord May 2
KERRY, EBENEZER EDWARD, Stoke Newington, Tailor Edmonton Pet April 27 Ord April 28
KITCHING, JOHN, Gutter lane, Mantle Manufacturer High Court Pet April 28 Ord May 1
LEVY, ABRAHAM, Houndsditch, Clothier High Court Pet May 2 Ord May 2
LOGAN, JOHN ALEXANDER, Newlands, Glos, Colliery Proprietor Newport, Mon Pet May 2 Ord May 2
LUCAS, HUBERT EVELYN BERNARD, Vauxhall Bridge rd, of no occupation High Court Pet Dec 15 Ord April 28
MASON, JOHN, Ince in Makerfield, Licensed Victualler Wigan Pet May 1 Ord May 1
MEEKING, JAMES, Cheapside, Printer High Court Pet March 5 Ord April 30
MINZESHEIMER, EMMANUEL CHARLES, Burlington gdns High Court Pet Mar 2 Ord May 2
MOGFORD, EDWARD, Jermyn st, Tailor Greenwich Pet April 25 Ord April 25
NICOLL, JOHN, Bayswater, Licensed Victualler High Court Pet April 30 Pet April 30
PARDOE, DAVID, Birmingham, Tool Manufacturer Birmingham Pet April 9 Ord May 2
PRINCE, JOSEPH VINCENT, Coalbrookdale, Clerk Madeley Pet May 2 Ord May 2
PROCTER, RICHARD, Penarth, Chemist Cardiff Pet March 28 Ord April 26
RAWLINGS, JOSEPH, Brightlingsea, Smack Owner Colchester Pet May 1 Ord May 1
RAYNHAM, JOHN, Great Coggeshall, Patent Medicine Vendor Chelmsford Pet April 27 Ord April 28
ROBINS, THOMAS, Goole, Schoolmaster Wakefield Pet May 1 Ord May 1
ROGERS, HARRY CORNELIUS EDWIN, Birmingham, Physician Birmingham Pet April 27 Ord May 2
SAUNDERSON, CHARLES W, Newcastle on Tyne, Commercial Traveller Newcastle on Tyne Pet April 12 Ord April 28
WAITES, THOMAS, Easington lane, Durham, Medical Botanist Durham Pet March 31 Ord April 28
WATTS, WILLIAM, Fazeley, Builder Birmingham Pet April 30 Ord May 2
WILLIAMS, DAVID, Swansea, Hosiery Dealer Swansea Pet April 30 Ord April 30

London Gazette.—TUESDAY, May 8.

RECEIVING ORDERS.

BAINBRIDGE, JOHN, Stafford, Blacksmith Stafford Pet May 5 Ord May 5
BARNSLEY, ARTHUR, Foleshill, Engineer Coventry Pet April 12 Ord May 3
BELL, HENRY, West Hartlepool, School Officer Sunderland Pet May 3 Ord May 3
BIRCH, JOHN, Liverpool, Timber Merchant Liverpool Pet May 5 Ord May 5
BROOKS, HENRY CHARLES, North Finchley, Coal Merchant Barnet Pet May 2 Ord May 2
BRYANT, EDMUND HOWARD, Southwark, Tanner High Court Pet May 4 Ord May 4
BULLEN, RALPH, Oxford, Lodging House Keeper Oxford Pet May 4 Ord May 4
COHEN, SYDNEY, Bexhill, Auctioneer Hastings Pet May 3 Ord May 3
COLBRATCH, EDWIN, Stoke Prior, Farmer Leominster Pet April 23 Ord May 5
CRAWFORD, EDWARD, Kidlington, General Dealer Oxford Pet May 3 Ord May 3
DAVIES, DANIEL REES, Wandsworth, Physician Wandsworth Pet May 4 Ord May 4
DRINKWATER, HERBERT CHARLES, Chelsea High Court Pet Mar 22 Ord May 4
DRIVER, THOMAS HENRY, Lynton, Schoolmaster Barnstaple Pet May 4 Ord May 4
ELLABY, AGNES GRACE, Bath, Teacher of Music Bath Pet May 3 Ord May 3
EVANS, JOHN, Tonyrefail, Farm Labourer Pontypridd Pet May 4 Ord May 4
EVANS, BETSY, Norton Woodseats, Brewer Sheffield Pet April 16 Ord May 4
FANCETT, GEORGE, St Leonards, Milliner Hastings Pet May 5 Ord May 5
FERGUSON, HANNAH, Purveyor of Meat High Court Pet Mar 22 Ord April 27
GATES, JACOB SUMNER, Eastcheap, Provision Merchant High Court Pet April 16 Ord May 4
GLEDHILL, BENJAMIN, Morley, Yorks, Confectioner Dewsbury Pet May 2 Ord May 2
GOODHALL, GEORGE HENRY, Middlesborough, Contractor Stockton on Tees Pet May 3 Ord May 3
GRAY, ISAAC, Kingston upon Hull, Boot Dealer Kingston upon Hull Pet May 3 Ord May 3
GRIFFITHS, NEHEMIAH, Cefnllys, Radnorshire, Farmer Newtown Pet May 5 Ord May 5
HARRISON, JOHN SCHOLLICK, Barrow in Furness, Blacksmith Ulverston Pet May 5 Ord May 5
HAWARD, FANNY HARRIET, Cawston, Norfolk, Grocer Norwich Pet May 4 Ord May 4
HEARSEY, JOHN HAMPTON, Newport, Land Agent Newport, Mon Pet May 3 Ord May 3
HILL, EDWARD, St Mary Church, Devon, Carver Exeter Pet May 3 Ord May 3
HOODLESS, JOSEPH BENJAMIN, East Stockwith, Blacksmith Lincoln Pet May 2 Ord May 2
HORROX, WILLIAM, Levenshulme, Architect Manchester Pet April 14 Ord May 3
HUBBARD, GEORGE, & ROBERT HENRY TRIMNELL, Dartford, Carriage Builders Rochester Pet May 5 Ord May 5
JARVIS, JOHN, Bury St Edmunds, of no occupation Bury St Edmunds Pet May 4 Ord May 4
KEMP, WILLIAM, Spital sq, Silk Manufacturer High Court Pet May 3 Ord May 3
LASHBROOKE, JOHN REECE, Islington, Licensed Victualler High Court Pet May 5 Ord May 5
LEAKE, WILLIAM, Leeds, Traveller Leeds Pet May 2 Ord May 2
MANNING, ARTHUR WYATT, Porth, Glam, Butcher Pontypridd Pet May 4 Pet May 4
MARSHALL, WILLIAM, Huddersfield, Saddler Huddersfield Pet May 5 Ord May 5
NAISMITH, JOHN, Sunderland, Bookbinder Sunderland Pet May 4 Ord May 4
O'FLYNN, J DILLON, Strand, Barrister at Law High Court Pet March 19 Ord May 4
OSMOND, WALTER JAMES, Chew Magna, Baker Wells Pet May 2 Ord May 2
PEARSON, FREDERICK WILLIAM, Leeds, Joiner Leeds Pet May 3 Ord May 3
PUGH, JAMES, Llanigon, Brecknock, Farmer Hereford Pet May 5 Ord May 5
QUINION, FREDERICK, Southall, Builder Windsor Pet May 3 Ord May 3
RICHARDSON, FLORENCE ELIZABETH, Cardiff, Boarding House Keeper Cardiff Pet May 2 Ord May 2
ROBERTS, JOSEPH, Draycott in the Clay, Photographer Burton on Trent Pet May 4 Ord May 4
SELWOOD, JAMES, New Swindon, Baker Swindon Pet Dec 18 Ord April 30
SHARLAND, ARTHUR HODGES, Twickenham, Army Tutor Guildford Pet May 5 Ord May 5
SHAW, HENRY CAMPBELL, Elham, Kent, Boarding house Keeper Canterbury Pet May 4 Ord May 4
SMELE, JAMES, Weston super Mare, Sawyer Bridgewater Pet May 4 Ord May 5
SMITH, HENRY GEORGE, Padbury, Jobbing Builder Banbury Pet May 4 Ord May 4
SPIERS, PHINEAS, Spital sq, Schoolmaster High Court Pet May 3 Ord May 4
STEMBRIDGE, GEORGE, Bournemouth, Painter Poole Pet May 5 Ord May 5
STOKES, OCTAVIUS, Sydenham, Consul Greenwich Pet March 13 Ord May 2
SUFFIELD, ELIZABETH EMMA, York, Milliner York Pet May 3 Ord May 3
SUFFIELD, WILLIAM, York, Farmer York Pet May 3 Ord May 3
TUCK, SOPHIA, Notting Hill, Boot Retailer High Court Pet May 3 Ord May 3
VERDENBURG, EDRIC WALCOT, Hyde Park, Author High Court Pet April 6 Ord May 3
WATSON, JOHN HENRY, Gosforth, Draper Newcastle on Tyne Pet May 5 Ord May 5
WEST, GEORGE, Merthyr Tydfil, Decorator Merthyr Tydfil Pet May 5 Ord May 5
WOHLGEMUTH, JOHN, Gravesend, Licensed Victualler Canterbury Pet Feb 27 Ord May 4
YARDLEY, JOHN EDWARD, Huddersfield, Draper Huddersfield Pet May 4 Ord May 4

FIRST MEETINGS.

ARGENT, DAVID, Barking, Builder May 16 at 3 Off Rec, 95, Temple chmbrs, Temple avenue
AYLOTT, HARRY, Stevenage, Grocer May 16 at 11.30 Off Rec, St Paul's sq, Bedford
BARKER, WYCLIFFE EDWARD, Cowcross st, Licensed Victualler May 18 at 2 Bankruptcy bldgs, Carey st
BARNSLEY, ARTHUR, Foleshill, Warwick, Engineer May 16 at 11 Off Rec, 17, Hertford st, Coventry
BROWN, ARCHIE JOSEPH, Birmingham, Corn Dealer May 17 at 11 23, Colmore row, Birmingham
BRUSHFIELD, ALFRED, Cheltenham, Cabinet Maker May 17 at 3 County Court bldgs, Cheltenham
CARTER, JOSEPH, Plymouth, Accountant May 17 at 11 10, Athenæum terrace, Plymouth
CHALLIS, GEORGE THOMAS, Bury St Edmunds, Plumber May 15 at 12 Off Rec, 36, Princes st, Ipswich
CORFIELD & CRAIG, Plymouth, Printers May 16 at 11 10, Athenæum ter, Plymouth
COUSENS, JOHN SCHOTT, Wanstead, Gent May 18 at 3 Bankruptcy bldgs, Carey st
COSGROVE, ALFRED EDWARD, and SAMUEL DEAN WEAVER ASPEY, Salford, Builders May 24 at 3 Ogden's chmbrs, Bridge st, Manchester
DAVSON, HENRY JAMES, Longton, Grocer May 17 at 12.15 Off Rec, Newcastle under Lyme
EGDELL, JOHN JAMES, Newcastle on Tyne, Cycle Manufacturer May 17 at 2.30 Off Rec, Pink lane, Newcastle on Tyne
FLINT, THOMAS MERRY, Bloxham, Dealer May 15 at 12 Off Rec, 1, St Aldate's, Oxford
FOSTER, SAMUEL, Birmingham, Baker May 22 at 11 23, Colmore row, Birmingham
FOX, BROTHERS, Nottingham, Jewellers May 18 at 12 Off Rec, St Peter's Church walk, Nottingham
FRY, EDWARD CAIRN, Cardiff, Coal Exporter May 21 at 11.30 Off Rec, 29, Queen st, Cardiff
GLADWELL, JOHN, Oldham, Boot Dealer May 16 at 3 Off Rec, Bank chmbrs, Queen st, Oldham
GEORGE, LIONEL FREDERICK, Gt Portland st May 17 at 11.45 Royal Norfolk House, Bognor
HALL, ROBERT, Birmingham, Theatre Proprietor May 21 at 11 23, Colmore row, Birmingham
HANN, HARRY VALENTINE, Petersfield, Butcher May 22 at 12 Off Rec, Cambridge Junction, High st, Portsmouth
HANSON, THOMAS, Halifax, Upholsterer May 21 at 3 Off Rec, Townhall chmbrs, Halifax
HENRY, JOHN, Liverpool, Professor of Singing May 21 at 3 Off Rec, 35, Victoria st, Liverpool
HERZ, GERTRUDE, Swansea, Oil Merchant May 15 at 12 Off Rec, 31, Alexandra rd, Swansea
HILL, EDWARD, St Mary Church, Carver May 17 at 3 Off Rec, 13, Bedford circus, Exeter
HOLT, GEORGE, Woolwich, Ironmonger May 18 at 11.30 24, Railway app, London Bridge
HOUGHTON, WILLIAM, Falmouth, Builder May 15 at 12.30 Off Rec, Boscawen st, Truro
JACKSON, SARAH, W Kensington, Costumier May 17 at 11.30 Bankruptcy bldgs, Carey st
JAY, FRANK, Newcastle under Lyme, Clothier May 17 at 11.15 Off Rec, Newcastle under Lyme
JONES, JOSHUA, Bawbridge, Glam, Commission Agent May 17 at 11.30 Off Rec, 29, Queen st, Cardiff
LEWIN, GEORGE, Ilford, Builder May 17 at 3 Off Rec, 95, Temple chmbrs, Temple avenue
MURDY, THOMAS, Nottingham, Builder May 18 at 11 Off Rec, St Peter's Church Walk, Nottingham
PAVELY, ROSINA, Finchley, Widow May 17 at 3 Off Rec, 95, Temple chmbrs, Temple avenue
PRINCE, JOSEPH VINCENT, Coalbrookdale, Clerk June 13 at 12 County Court Office, Madeley
RAWLINGS, JOSEPH, Brightlingsea, Smackowner May 16 at 12.45 Townhall, Colchester
RAYNER, ROBERT, New Barnet, Draper May 16 at 3 Off Rec, 95, Temple chmbrs, Temple avenue
ROBINS, THOMAS, Goole, Schoolmaster May 16 at 11 Off Rec, Bond ter, Wakefield
ROSSNER, HENRY, Queen Victoria st, Furrier May 18 at 11 Bankruptcy bldgs, Carey st
SCHAAF, L, Cheapside, Embroiderer May 23 at 12 Bankruptcy bldgs, Carey st
SHAW, HENRY CAMPBELL, Elham, Boarding House Keeper May 18 at 12.30 Off Rec, 73, Castle st, Canterbury
SMITH, HAROLD, Regent st, Silversmith May 18 at 12.30 Bankruptcy bldgs, Carey st
SMITH, THOMAS, Birmingham, Butcher May 18 at 11 23, Colmore row, Birmingham
STAPLES, JOHN, Liverpool, Grocer May 22 at 3 Off Rec, 35, Victoria st, Liverpool
SUFFIELD, ELIZABETH EMMA, York, Milliner May 17 at 11 Off Rec, 28, Stonegate, York
SUFFIELD, WILLIAM, Fulford, near York, Farmer May 17 at 12.30 Off Rec, 28, Stonegate, York
THOMAS, DAVID BENJAMIN, Llansamlet, Collier May 16 at 12 Off Rec, 31, Alexandra rd, Swansea
THOMAS, JAMES, and HUGH THOMAS, Liverpool, General Drapers May 16 at 3 Off Rec, 35, Victoria st, Liverpool
THOMPSON, GEORGE, Sutton Coldfield, Farmer May 16 at 11 23, Colmore row, Birmingham
TOMKINS, CHARLES, Leicester sq, Licensed Victualler May 21 at 12 Bankruptcy bldgs, Carey st
TOMS, G C, S Kensington May 23 at 11 Bankruptcy bldgs, Carey st
WALTERS, HUGH, Aberaman, Collier May 17 at 12 Off Rec, 65, High st, Merthyr Tydfil
WILDSMITH, GEORGE HENRY, Leeds, Woollen Merchant May 17 at 11 Off Rec, 22, Park row, Leeds
WILKES, SAMUEL BISSELL, and JOHN WYTHE, Shepherd's Bush, Grocers May 24 at 12 Bankruptcy bldgs, Carey street
WILKINS, CORNWELL FRYER, Church Lench, Groom May 17 at 10.30 Off Rec, 45, Copenhagen st, Worcester
WILLIAMS, DAVID, Swansea, Hosiery Dealer May 17 at 12 Off Rec, 31, Alexandra rd, Swansea
WOODS, DONALD GIBSON, Derby, Pawnbroker's Assistant May 15 at 2 36, Princes st, Ipswich
WRIGHT, THOMAS LAWRENCE, Old Broad st, Stockbroker May 21 at 11 Bankruptcy bldgs, Carey st

The following amended notices are substituted for those published in the London Gazette of the 4th May :—

OWEN, WILLIAM, Newport, Draper May 16 at 12 Off Rec, Gloucester Bank chmbrs, Newport, Mon
SARGEANT, THOMAS, Bishops Waltham, Grocer May 16 at 3 Off Rec, 4, East st, Southampton

ADJUDICATIONS.

AUSTON, HENRY FELIX, Colchester, Farmer Colchester Pet April 21 Ord May 4
BAINBRIDGE, JOHN, Stafford, Blacksmith Stafford Pet May 5 Ord May 5
BARKER, WYCLIFFE EDWARD, Cow Cross st, Licensed Victualler High Court Pet March 13 Ord May 4
BELL, HENRY, West Hartlepool, School Officer Sunderland Pet May 2 Ord May 3
BERRY, REBECCA, Knaresborough, Ironmonger York Pet April 20 Ord May 4
BULLEN, RALPH, Oxford, Lodging house Keeper Oxford Pet May 4 Ord May 4
CECIL, Lord BROWNLOW, Dulwich High Court Pet Sept 19 Ord May 5
COSGROVE, ALFRED EDWARD, Salford, Builder Salford Pet April 23 Ord May 3
DAVIES, DANIEL REES, Wandsworth, Physician Wandsworth Pet May 3 Ord May 4
DRIVER, THOMAS HENRY, Lynton, Schoolmaster Barnstaple Pet May 1 Ord May 4
ELLABY, AGNES GRACE, Bath, Teacher of Music Bath Pet May 3 Ord May 3
EVANS, JOHN, Tonyrefail, Farm Labourer Pontypridd Pet May 4 Ord May 4
FLETCHER, JOSEPH, Leeds, Cloth Manufacturer Leeds Pet April 27 Ord May 4
GEARING, THOMAS, Lechlade, Baker Swindon Pet March 29 Ord May 3
GLADWELL, JOHN, Oldham, Boot Dealer Oldham Pet March 27 Ord May 4
GLOVER, WILLIAM, and WILLIAM HENRY HOBSON, Old Kent rd, Engineers High Court Pet April 16 Ord May 5
GOODHALL, GEORGE HENRY, Middlesborough, Contractor Stockton on Tees Pet May 3 Ord May 3
GOODWIN, GEORGE, Sale, Decorator Manchester Pet April 21 Ord May 3
HEARD, EDWARD, North Kensington, Surgeon High Court Pet April 21 Ord May 3
HILL, EDWARD, St Mary Church, Carver Exeter Pet May 3 Ord May 3
HOODLESS, JOSEPH BENJAMIN, East Stockwith, Blacksmith Lincoln Pet May 2 Ord May 2
HORROX, WILLIAM, Levenshulme, Architect Manchester Pet April 14 Ord May 4
HUBBARD, GEORGE, and ROBERT HENRY TRIMNELL, Dartford, Carriage Builders Rochester Pet May 4 Ord May 5
JARVIS, JOHN, Bury St Edmunds Bury St Edmunds Pet May 4 Ord May 4
JONES, JOHN, Blaenrhondda, Collier Pontypridd Pet April 2 Ord May 2
LEAKE, WILLIAM, Leeds Leeds Pet May 2 Ord May 2

LEWIN, GEORGE, Ilford, Builder Chelmsford Pet April 25 Ord May 1
MANNING, ARTHUR WYATT, Porth, Butcher Pontypridd Pet May 4 Ord May 4
MARSHALL, WILLIAM, Huddersfield, Saddler Huddersfield Pet May 5 Ord May 5
NAISMITH, JOHN, Sunderland, Bookbinder Sunderland Pet May 4 Ord May 4
OSMOND, WALTER JAMES, Chew Magna, Baker Wells Pet May 2 Ord May 4
PEARSON, FREDERICK WILLIAM, Leeds, Carpenter Leeds Pet May 3 Ord May 3
PUGH, JAMES, Llanigon, Brecknock, Farmer Hereford Pet May 5 Ord May 5
RICHARDSON, FLORENCE ELIZABETH, Cardiff, Lodging House Keeper Cardiff Pet May 3 Ord May 3
ROBERTS, JOSEPH, Draycott, Staffs, Photographer Burton on Trent Pet May 4 Ord May 4
SELWOOD, JAMES, New Swindon, Baker Swindon Pet Dec 16 Ord May 5
SHAGLAND, ARTHUR HODGES, Twickenham, Army Tutor Guildford Pet May 5 Ord May 5
SHAW, HENRY CAMPBELL, Elham, Boarding House Keeper Canterbury Pet May 3 Ord May 4
SLAVIN, FRANK PATRICK, Chiswick, Licensed Victualler High Court Pet April 6 Ord May 3
SMELE, JAMES, Weston super Mare, Sawyer Bridgwater Pet May 4 Ord May 5
SPIERS, PHINEAS, Spital sq, Schoolmaster High Court Pet May 3 Ord May 4
STAPLES, JOHN, Liverpool, Tea Merchant Liverpool Pet April 7 Ord May 5
STENBRIDGE, GEORGE, Bournemouth, Painter Poole Pet May 5 Ord May 5
STOTT, JOHN, Wardle, Lancs, Cotton Spinner Rochdale Pet April 5 Ord May 3
SUFFIELD, WILLIAM, Fulford, Yorks, Farmer York Pet May 3 Ord May 3
SUFFIELD, ELIZABETH EMMA, Fulford, Yorks, Milliner York Pet May 3 Ord May 3
THOMPSON, STEPHEN CHESTERS, Manchester Manchester Pet March 22 Ord May 3
THORNTON, JOSEPH, Great Horton, Yorks, Stone Merchant Bradford Pet April 17 Ord May 3
TRENDALL, WILLIAM, Gravesend, Printer Rochester Pet April 30 Ord May 2
TUCK, SOPHIA, Notting Hill, Boot Retailer High Court Pet May 3 Ord May 3
WATSON, JOHN HENRY, Gosforth, Draper Newcastle on Tyne Pet May 5 Ord May 5
WEST, GEORGE, Merthyr Tydfil, Painter Merthyr Tydfil Pet May 5 Ord May 5
WILLMORE, WILLIAM HOOTON, and THOMAS WILLMORE, Brompton rd, Glass Merchants High Court Pet April 6 Ord May 4
YARDLEY, JOHN EDWARD, Huddersfield, Draper Huddersfield Pet May 4 Ord May 4

ADJUDICATION ANNULLED.

WHITWORTH, ROBERT, Milnrow, nr Rochdale, Cotton Waste Dealer Salford Adjud July 25, 1893 Annul April 30, 1894

SALES OF ENSUING WEEK.

May 17.—Messrs. NOKES & NOKES, at the Mart, E.C., at 1 for 2 o'clock, Freehold Ground-rents (see advertisement, this week, p. 4).
May 18.—Messrs. BAKER & SONS, at the Mart, E.C., at 2 o'clock, Freehold Ground-rents, Freehold Houses, and Freehold Building Sites (see advertisement, this week, p. 4).

All letters intended for publication in the "Solicitors' Journal" must be authenticated by the name of the writer.

Where difficulty is experienced in procuring the Journal with regularity, it is requested that application be made direct to the Publisher.

Subscription, PAYABLE IN ADVANCE, *which includes Indexes, Digests, Statutes, and Postage*, 52*s.* WEEKLY REPORTER, *in wrapper*, 26*s.*; *by Post*, 28*s.* SOLICITORS' JOURNAL, 26*s.* 0*d.*; *by Post*, 28*s.* 0*d.* *Volumes bound at the office—cloth*, 2*s.* 9*d.*, *half law calf*, 5*s.* 6*d.*

SIXTY-FIRST ANNUAL REPORT OF THE

NATIONAL PROVINCIAL BANK OF ENGLAND, LIMITED.

10th MAY, 1894.

SUBSCRIBED CAPITAL, £15,900,000.

CAPITAL—Paid, £2,999,892; Calls Unpaid (since paid), £108; Uncalled, £2,300,000; Reserve Liability, £10,600,000—£15,900,000.

RESERVE FUND (invested in English Government Securities), £2,000,000.

NUMBER OF SHAREHOLDERS, 12,093.

DIRECTORS.

CHARLES BARCLAY, Esq.
GEORGE HANBURY FIELD, Esq.
MAURICE OTHO FITZGERALD, Esq.
JOHN OLIVER HANSON, Esq.
CLAUDE VILLIERS EMILIUS LAURIE, Esq.
FRANCIS CHARLES LE MARCHANT, Esq.
DUNCAN MACDONALD, Esq.
GEORGE FORBES MALCOLMSON, Esq.
WILLIAM ROBERT MOBERLY, Esq.
HENRY PAULL, Esq.
RICHARD BLANEY WADE, Esq.
ROBERT WIGRAM, Esq.

JOINT GENERAL MANAGERS—THOMAS GEORGE ROBINSON, Esq., FREDERICK CHURCHWARD, Esq., and WILLIAM FIDGEON, Esq.

SOLICITORS—ERNEST JAMES WILDE, Esq., and WALTER EDWARD MOORE, Esq.

RICHARD BLANEY WADE, Esq., in the Chair.

The Directors have the pleasure to submit the Balance Sheet for the year 1893, and to report that after making ample provision for all bad and doubtful debts, and for the rebate of discount on current bills, the profits, including £65,516 1s. 9d. brought forward, amount to £570,252 0s. 7d.

In addition to the dividends and bonus already paid, a further bonus of 5 per cent. will be paid, free of Income Tax, in July next (making 18 per cent. for the year), leaving a balance of £63,083 5s. 7d. to be carried to the profits of 1894.

During the year a Branch of the Bank has been opened in Hull, and arrangements have been made for establishing a Branch in Oxford Street, London, as soon as the premises, now in course of erection, are ready for occupation.

The Directors report that they have completed the purchase of the property lately belonging to the Oriental Bank, a portion of which has been utilized to provide for the urgent requirements of the business of the City Office.

The Directors retiring by rotation are:—Richard Blaney Wade, Esq., Henry Paull, Esq., Francis Charles Le Marchant, Esq., all of whom, being eligible, offer themselves for re-election.

In conformity with the Act of Parliament, the Shareholders are required to elect the Auditors and fix their remuneration. Mr. Edwin Waterhouse (of Messrs. Price, Waterhouse, & Co.), and Mr. William Barclay Peat (of Messrs. W. B. Peat & Co.), the retiring Auditors, offer themselves for re-election.

BALANCE SHEET, 31*st December*, 1893.

LIABILITIES.

		£	s.	d.
CAPITAL:—				
40,000 Shares of £75 each, £10 10s. paid		420,000	0	0
150,625 ,, £60 ,, £12 ,,		1,807,500	0	0
64,375 ,, £60 ,, £12 ,, (£108 Outstanding)		772,392	0	0
		2,999,892	0	0
RESERVE FUND:—				
At 31st December, 1892	£1,862,500 0 0			
Add part premiums received on new issue in 1893	137,500 0 0			
		2,000,000	0	0
AMOUNT due by Bank on DEPOSITS, &c.		41,826,804	13	1
ACCEPTANCES and ENDORSEMENT of FOREIGN BILLS on Account of Customers		208,071	11	11
PROFIT AND LOSS ACCOUNT:—				
Balance of Profit and Loss Account, including £65,516 1s. 9d. brought from year 1892	£570,252 0 7			
Less Dividend & Bonus for half-year ending 30th June (9 pr cnt.)	£200,475 0 0			
Do. for half-year ending 31st Dec. (9 per cent.)	239,100 0 0			
Interest for half-year to 30th June (5 per cent.) on First, Second and Third Instalments of New Issue	28,968 15 0			
Do for half-year to 31st Dec. (5 per cent.) on First, Second, Third, & Fourth Instalments of New Issue	38,625 0 0			
	507,168 15 0			
		63,083	5	7
		£47,097,851	10	7

ASSETS.

		£	s.	d.
CASH:—				
At Bank of England and at Head Office and Branches		5,079,745	5	5
,, Call and Short Notice		2,922,400	6	5
		8,002,145	11	10
INVESTMENTS:—	£ s. d.			
English Government Securities	8,310,497 0 11			
Indian and Colonial Government, Railway Debenture, and other Securities	6,500,327 18 0			
		14,810,824	18	11
CUSTOMERS for ACCEPTANCES and ENDORSEMENTS of FOREIGN BILLS, per Contra		208,071	11	11
BILLS DISCOUNTED, LOANS, &c.		23,487,065	8	10
BANKING PREMISES in London and Country		589,743	19	1
		£47,097,851	10	7

NOTE.—The above statement of liabilities does not include the Bank's guarantee to the Baring Guarantee Fund for £187,500.

RICHARD B. WADE, D. MACDONALD, ROBT. WIGRAM, *Directors.* T. G. ROBINSON, F. CHURCHWARD, W. FIDGEON, *Joint General Managers.*

We beg to report that we have ascertained the correctness of the Cash Balances, and of the Money at Call and Short Notice, as entered in the above Balance Sheet, and have inspected the securities representing the investments of the Bank, and found them in order. We have also examined the Balance Sheet in detail with the books at the Head Office and with the certified returns from each Branch, and in our opinion such Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs as shown by such books and returns.

EDWIN WATERHOUSE, WILLIAM BARCLAY PEAT, *Auditors.*

At the Annual Meeting the Report was adopted, the retiring Directors were re-elected, and Mr. Edwin Waterhouse and Mr. William Barclay Peat were re-elected auditors for the current year.

The best thanks of the Proprietors were given to the Directors, General Managers, and the other officers of the Bank for their efficient services, and to the Chairman for his able conduct in the chair.

The National Provincial Bank of England, Limited, having numerous Branches in England and Wales, as well as Agents and Correspondents at home and abroad, affords great facilities to its customers, who may have money transmitted to the credit of their Accounts through any of the Branches free of charge.

Current Accounts are conducted at the Head Office and Metropolitan Branches, and Deposits are received and interest allowed thereon at the rates advertised by the Bank in the London newspapers from time to time.

The Bank undertakes the Agency of Private and Joint Stock Banks, also the Purchase and Sale of all British and Foreign Stocks and Shares, and the collection of Dividends, Annuities, &c.

Circular Notes and Letters of Credit, payable at the principal towns abroad, are issued for the use of Travellers.

At the Country Branches Current Accounts are opened, Deposits received, and all other Banking business conducted.

The Officers of the Bank are bound to secrecy as regards the transactions of its customers.

Copies of the Annual Report of the Bank, Lists of Branches, Agents, and Correspondents, may be had on application at the Head Office, and at any of the Bank's Branches.

10*th May*, 1894. By order of the Directors, T. G. ROBINSON, F. CHURCHWARD, W. FIDGEON, *Joint General Managers.*